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FINANCIAL STATISTICS CANADIAN GOVERNMENTS

MUNICIPAL—PROVINCIAL—FEDERAL

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1924 ISSUE

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189 CHURCH STREET, TORONTO, CANADA

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Municipal—Provincial—Federal

FIFTH YEAR OF PUBLICATION—1924 ISSUE

FOREWORD

In presenting its fifth issue of "Financial Statistics—Canadian Governments," the Citizens' Research Institute wishes to express its appreciation of the continued support of its subscribers.

The Institute does not confine itself, in compiling its statistics, to the figures found in printed official reports, but endeavours to obtain information from as many sources as possible so that effective analysis may be possible and, when necessary, modifications may be made which will better describe the facts.

During the past year, the Institute has incurred very considerable expense, over and above the revenue, in further improving the service, both as to its contents and as to early publication. Although some cities do not close their fiscal years until April 30th, it has been found possible to issue the first installment in June. With the gradual improvement of municipal and provincial reports, it will be possible to obtain similar results for towns and villages. To this end, our efforts will be devoted during 1924 and 1925.

As our subscribers are aware, the Institute exists primarily to promote efficiency in government. It has no share capital and operates without profit. If, therefore, in the opinion of our subscribers, the Statistics are valuable to them either directly in their business or indirectly in promoting sound municipal and governmental financing, the Institute will welcome increased co-operation either by additional orders or by bringing the service to the attention of non-subscribers.

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Horace L. Brittain

Director.

Toronto, June, 1924.

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(r) Rural Municipality.

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Tottenham	52
Trail	21, 22, 23
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(r) Rural Municipality.

FINANCIAL STATISTICS—FEDERAL AND PROVINCIAL—DEC. 31, 1923

GOVERNMENT and DATE OF REPORT	Population (1) Dominion Census 1921-Upper 1911-Lower	LAND AREA 1921 (In square miles)	GROSS DIRECT FUNDED DEBT				SINKING FUNDS		FLOATING DEBT (Treasury notes, Bank loans and Bank overdrafts)		Indirect and Contingent Liabilities & Guarantees		EXPENDITURES - E and Revenues - R (Includes Revenues from Dominion Government)			Revenues from Dominion Gov't. (2)
			Revenue Producing (X)		Total Direct Funded Debt Including Revenue Producing											
			Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita		Amount	Per Capita	Per Capita
Dominion	8,788,483	3,603,336[4]	[1]		$2,443,977,426	$278.10	$36,170,524	$ 4.12	$91,520,000	$10.41	$583,993,856	$ 66.45	E	$335,343,736[3]	$38.16	
(Mar. 31, '24)	7,206,643												R	405,651,540	46.16	.....
British Columbia	524,582	353,416	$15,234,728	$29.04	75,099,861	143.16	13,957,606	26.61	1,640,000	3.13	64,677.857[6]	123.27	E	19,041,489	36.30	
[5]	392,480												R	17,202,939	32.79	1.58
Alberta..	588,454	252,925	24,000,000x	40.78	78,594,760	133.57	1,682,815	2.86	750,000[8]	1.27	27,954,935	49.21	E	10,629,229	18.06	
[7]	374,295												R	10,057,543	17.10	3.80
Saskatchewan	757,510	242,808	25,000,000x	33.00	52,492,957	69.30	3,258,665	4.20	4,294,547	5.67	30,414,498[9]	40.15	E	9,873,267	13.04	
(Apr. 30, '24)	492,432												R	10,338,946	13.64	3.98
Manitoba	610,118	231,926	40,616,196	66.57	69,637,095	114.14	3,132,236	5.13	7,853,844	12.87	36,349,855	59.58	E	7,719,801	12.65	
(Aug. 31, '24)	461,394												R	8,191,246	13.43	3 00
Ontario	2,933,662	365,880	176,666,618	60.21	292,845,257	99.82	9,574,468	3.26	22,000,000	7 50	49,992,658	17.04	E	40,798,449	13.91	
(Oct. 31, '24)	2,527,292												R	25,603,223	8.73	1.08
Quebec	2,361,199	690,865	4,391,617	1.86	64,996,843	27.53	3,408,946	1.44	.....		3,259,500	1.38	E	19,354,251	8.20	
(June 30, '23)	2,005,776												R	21,058,618	8.92	.98
New Brunswick	387,876	27,911	11,686,977	30.13	30,108,932	77.62	1,386,620	2.57	906,095	2.34	1,167,000	3.01	E	3,925,820	10.11	
(Oct. 31, '23)	351,889												R	3,401,204	8.77	1.77
Nova Scotia	523,837	21,068	8,934,000	17.06	28,671,507	54.74	2,164,473	4.13	398,424	.76	[1]		E	4,736,606	9.04	
(Sept. 30, '23)	492,338												R	4,845,731	9.25	1 26
Prince Edward Island	88,615	2,184	.....		1,225,268	13.83	312,133	3.52	801,778	9.05	50,000	.56	E	861,795	9.72	
(Dec. 31, '23)	93,728												R	690,061	7.79	4.20

X The amounts in this column are to a certain extent approximate. They include loans on account of Hydro, Housing, Railways, Drainage, Rural Credits, etc. Owing to the present form of the various provinces' public accounts, it has been found impossible to obtain absolutely reliable figures in all cases. The term "Revenue Producing" does not mean, of course, that the services referred to necessarily carry all their operating, debt and depreciation charges.

x Approximate.

[1] 1921 census figures are used in arriving at the above per capitas. The Dominion Bureau of Statistics estimates the 1924 population of Canada at 9,226,740.

[2] Not borne directly by the people of the province. To arrive at revenue and expenditure from local sources this must be deducted.

[3] If deficits on trading operations (being the operation of the Canadian National Railways and the Government Merchant Marine, Ltd.) were added the expenditures would amount to $396,410,081.

[4] Includes Northwest Territories and the Yukon.

[5] Debt figures, as at November 1, 1924. Expenditures as at March 31, 1924.

[6] Of this amount, $5,925,195 is held by the Province as security for loans to the P.G.E. Railway Co.

[7] Debt figures as at December 31, 1924. Expenditure, etc., December 31, 1923.

[8] In addition, $5,526,306 savings certificates.

[9] Railway guarantees, $28,582,012. Interest charges met by Dominion Government.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1923		1923 TAX LEVY UNPAID at December 31, 1923		ACCUMULATED TAX ARREARS (Including 1923 Taxes Unpaid)		TAX SALE LANDS OR CERTIFICATES HELD BY CITY"	
	Dominion Census		City's Report	Census 1921	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	1911	1921	1923													
BRITISH COLUMBIA																
New Westminster	13,199	14,495	15,000	5.4	$ 4,066,766	$271.11	$ 9,494,055	$ 633	$ 522,032	$34.80	$ 57,597	$3.84	$ 129,604	$8.64	$ 327,488	$21.83
Vancouver	100,401	117,217	123,138	16.9	20,563,453	167.00	166,792,738	1,355	5,201,267	42.24	837,063	6.80	2,022,305	16.42	1,025,225	8.32
Victoria	31,660	38,727	40,000	7.2	11,507,184	287.67	43,854,303	1,096	2,075,318	51.88	315,874	7.90	1,125,555	28.14	2,146,516	53.66
Burnaby District‖	13,000*	15,000*	13,000	35.0	1,313,521	101.04	12,385,830	956	485,790	37.37	99,899	7.68	167,728	12.90	805,102	61.93
Point Grey Dist.‖	4,320*	13,736*	20,000	19.0	4,676,293	233.81	20,282,043	1,014	890,669	44.53	106,805	5.34	152,746	7.64	195,875	9.79
South Vancouver Dist.‖	16,000*	30,000*	38,000	14.5	5,740,949	151.07	18,192,373	478	1,031,810	27.15	236,446	6.22	396,780	10.44	1,149,882	30.25
ALBERTA																
Calgary	43,704	63,305	65,000	40.5	15,699,397	241.53	62,912,844	967	3,503,485	53.88	832,775	12.81	1,444,375[1]	22.21	4,462,213	68.63
Edmonton	31,064	58,821	58,821	42.5	15,589,746[3]	265.03	61,527,040	1,046	3,196,775	54.35	642,529	10.92	1,232,558	20.95	7,726,503	131.35
Lethbridge	9,035	11,097	12,000	10.8	2,122,518	176.89	10,978,355	915	619,386	51.61	128,396	10.70	243,976	20.33	597,482	49.79
Medicine Hat	5,608	9,634	10,000	17.0	2,751,573	275.16	10,527,765	1,053	433,872	43.39	143,832	14.38	409,158	40.92	813,890	81.39
SASKATCHEWAN																
Moose Jaw	13,823	19,285	21,000	15.2	3,411,125	162.43	22,536,110	1,073	1,137,052	54.14	334,965	15.95	859,043	40.90	809,583	38.57
Regina	30,213	34,432	37,000	13.2	6,303,878	170.38	43,418,869	1,173	1,813,781	49.02	432,810	11.69	509,055	13.75	608,126	16.43
Saskatoon	12,004	25,739	27,000	12.5	6,850,235	253.71	29,391,722	1,088	1,332,399	49.34	421,931	15.62	538,882	19.95	1,199,555	44.42
MANITOBA																
Brandon	13,839	15,397	16,766	9.0	1,826,009	108.91	15,338,990	915	707,767	42.21	225,062	13.43	570,863	34.06	252,568	15.07
St. Boniface	7,483	12,821	13,339	17.6	3,297,766[6]	247.22	12,119,060	908	962,793	72.18	495,831	37.17	875,138	65.60	915,714	68.64
Winnipeg	136,035	179,087	199,300	23.2	20,171,924[6]	101.20	249,061,583	1,250	9,780,567	49.07	‡		5,190,741	26.04	345,978	1.74

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA.

‖ "Standards" not applicable to rural municipalities.
* Estimated.
‡ Reports from municipality do not segregate this item.
[1] Without interest or penalties.
[3] Sinking Fund used. Face value, including city's own notes. (See page 13).
[6] Includes proportion G. W. Water District. (See page 14).
" Shown here with the object of indicating the city's position with regard to uncollected taxes. These amounts, in many cases, would not realize their face value if liquidated.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. Public Utilities—following page).								RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		GROSS FLOATING DEBT (Treasury Notes, Bank Loans, Overdrafts and Bills Payable)		LOCAL IMPROVEMENTS SINKING FUNDS (Owner's Share Only)	
	SCHOOLS High, Public and Separate		LOCAL IMPROVEMENTS Owner's Share		LOCAL IMPROVEMENTS City's Share		TOTAL GROSS DEBENTURE DEBT (b)										
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA																	
New Westminster	$ 377,013	$25.13	$1,174,560	$78.30	$ 72,325	$ 4.82	$5,952,910	396.85	39.7%	$ 653,895	$43.59	$ 5,299,015	$353.26	$ 38,383	$2.56	$ 293,829	$19.59
Vancouver	4,171,900	33.88	4,702,346	38.19	2,319,502	18.84	33,106,499	268.85	26.9%	8,246,691	66.96	24,859,808	201.89	841,898	6.84	2,579,925	20.95
Victoria	1,387,549	34.69	Total for L. I.		6,792,588		17,318,166	432.95	43.3%	1,802,698	45.07	15,515,468	387.88	1,595,862	39.90	‡	
Burnaby District ‖	408,014	31.38	.....		.....		1,974,584	151.88	(‖)	115,046	8.85	1,859,538	143.04	299,064	23.00	.....	
Point Grey Dist. ‖	938,262	46.91	.....		.....		6,850,955	342.54	(‖)	804,971	40.25	6,045,984	302.29	238,517	11.93	.....	
South Vancouver Dist. ‖	1,002,644	26.38	Total for L. I.		194,382		7,254,408	190.90	(‖)	476,901	12.55	6,777,507	178.35	.....		.....	
ALBERTA																	
Calgary	2,970,517	45.69	4,422,716	68.02	1,744,715	26.83	26,124,259	401.91	40.2%	4,086,978	62.87	22,037,281	339.04	‡		1,392,700*	21.42
Edmonton	3,807,587	64.73	4,097,515	69.66	‡		31,376,456	533.41	53.3%	7,806,029[3]	132.70[3]	23,570,427	400.71	5,370,270[4]	91.30	1,438,703	24.46
Lethbridge	275,450	22.95	472,213	39.35	‡		4,072,076	339.33	33.9%	549,382	45.78	3,522,694	293.56	264,329	22.03	43,042	3.59
Medicine Hat	588,187	58.82	376,651	37.67	384,474	38.45	4,914,694	491.47	49.1%	595,590	59.56	4,319,104	431.91	673,304	67.33	?	
SASKATCHEWAN																	
Moose Jaw	653,806	31.13	859,919	40.94	518,781	24.70	6,818,928	324.71	32.5%	1,353,586	64.46	5,465,342	260.25	851,647	40.57	292,856	13.94
Regina	1,260,181	34.05	1,976,079	53.40	1,543,698	41.72	13,058,794	352.94	35.3%	3,118,083	84.27	9,940,711	268.67	159,216	4.30	‡	
Saskatoon	2,122,171	78.58	1,964,078	72.73	1,017,697	37.69	11,983,602	443.84	44.4%	2,534,347	93.87	9,449,255	349.97	946,708	35.06	717,513	26.58
MANITOBA																	
Brandon	556,000	33.17	959,325	57.22	115,692	6.90	4,001,587	238.67	23.9%	1,427,489	85.14	2,574,098	153.53	332,188	19.82	467,324	27.88
St. Boniface	386,100	28.94	1,627,830	122.02	972,302	72.88	6,408,744[6]	480.44	48.0%	1,649,227[6][7]	123.63[7]	4,759,517[6]	356.81	1,490,358[5]	111.72	716,344	53.70
Winnipeg	8,275,425	41.52	11,615,217	58.27	982,999	4.93	66,545,359[6]	333.90	33.4%	15,172,938[6]	76.13	51,372,421[6]	257.77	†		5,254,021	26.36

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA.

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

* Estimated.
† Actual figures not available.
‡ Reports from municipality do not segregate this item.
[6] Includes proportion G. W. Water District. (See page 14).
‖ Standards not applicable to rural municipalities.

[3] This includes city's notes, $2,220,848, to cover shortage.
[4] This is the amount reported as "short term loans." Complete data not available.
[5] Less cash on hand.
[7] Last year S. F., $1,582,227, included city's 6% demand notes $774,072. Detail for this year not available at time of publication.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	GROSS DEBENTURE DEBT PUBLIC UTILITIES							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR § (after deduction of operation, depreciation, debt retirement and interest charges)			
	Water Works	Electric Light and Power	Street Railway	Housing	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Water Works	Electric Light and Power	Street Railway	Others
BRITISH COLUMBIA														
New Westminster	$1,040,566	$ 205,513	.....	$78,800	.....	$1,324,879	$88.32	$ 92,630	$1,232,249	$82.15	$ 2,801 S	$47,635 S	.....	.....
Vancouver	5,099,351	.....	.....	261,000	.....	5,360,351	43.53	1,063,996	4,296,355	34.89	97,518 S	.....	.....	.....
Victoria	4,143,016	.....	.....	165,500	.....	4,308,516	107.71	300,232	4,008,384	100.21	11,351 S	.....	.....	.....
Burnaby District	559,164	.....	.....	32,400	.....	591,564	45.50	45,547	546,017	42.00	24,056 D	.....	.....	.....
Point Grey Dist.	1,440,998	.....	.....	84,000	.....	1,524,998	76.25	155,307	1,369,691	68.48	25,474 D	.....	.....	.....
South Vancouver Dist.	1,013,050	.....	.....	94,145	.....	1,107,195	29.14	70,537	1,036,558	27.28	17,455[2]D	.....	.....	.....
ALBERTA														
Calgary	3,418,542	2,585,496	2,365,174	.....	.....	8,369,212	128.75	2,031,328	6,337,884	97.51	2,334 S	1,464 S	$8,991 D	.....
Edmonton	2,797,829	3,555,888	3,072,343	.....	2,286,101[g]	11,712,161	199.11	3,731,480[3]	7,980,681	135.68	52,000 S	94,558 S	31,486 D	$100,956[g]S
Lethbridge	477,522	743,040	466,171	.....	.....	1,686,733	140.56	286,557	1,400,176	116.67	6,068 S	14,902 S	44,712 D	.....
Medicine Hat	1,084,408	481,053	.....	.....	485,743[g]	2,051,204	205.12	483,673	1,567,531	156.75	6,296 D	9,393 S	.....	95,404[g]S
SASKATCHEWAN														
Moose Jaw	1,411,917	1,055,178	.....	.....	.....	2,467,095	117.48	412,878	2,054,217	97.82	470 D	35,026 S	.....	.....
Regina	1,179,338	1,778,006	1,571,375	.....	.....	4,528,719	130.39	891,886	3,636,833	98.29	5,347 S	112,284 S	28,597 D	.....
Saskatoon	607,410	1,732,047	891,036	.....	.....	3,230,493	119.64	631,473	2,599,020	96.26	7,961 S	112,928 S	4,522 S	.....
MANITOBA														
Brandon	615,000	.....	450,000	.....	.....	1,065,000	63.52	316,911	748,089	44.62	10,141 S	.....	40,594 D	.....
St. Boniface	650,000	.....	.....	.....	1,022,609[6]	1,672,609	125.38	210,858[6]	1,461,751[6]	109.59	‡	.....	.....	.....
Winnipeg	6,455,929	12,252,000	.....	2,840,000	14,311,430[6]	35,859,359	179.93	4,658,862[6]	31,200,497[6]	156.55	52,924 S	126,835 S	.....	.....

g Gas.
t Telephones.
[2] City does not show a separate account for Water Works. This figure is estimated.
[3] Includes city's own notes. (See page 13).
‡ Reports from municipality do not segregate this item.
[9] Greater Winnipeg Water District. Administration separate from city. Practically all charges paid out of taxes. Sinking Fund, Winnipeg, $904,211; St. Boniface, $53,492. Above figures are the estimated proportion applicable to the cities concerned.
§ These figures are as reported by municipalities. It was impossible to check them in all cases. Until Public Utility accounting and administration become more nearly standardized the best information available leaves much to be desired.
S Surplus. D Deficit.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED 1923		1923 TAX LEVY UNPAID at December 31, 1923		ACCUMULATED TAX ARREARS (Including 1923 Taxes Unpaid)		TAX SALE LANDS OR CERTIFICATES HELD BY CITY "	
	Dominion Census		City's Report													
	1911	1921	1923	Census 1921	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
ONTARIO																
Belleville	9,876	12,206	12,244	2.8	$1,334,342	$109.00	$ 9,415,678	$ 769	$ 411,960	$33.65	$ 100,973	$8.25	$ 128,587	$10.50	.....	
Brantford	23,132	29,440	29,148	4.9	2,897,745	99.42	26,655,765	915	1,126,441	38.65	73,351	2.52	97,207	3.33	.....	
Brockville	9,374	10,040	9,202	1.9	607,918	66.06	6,551,300	711	292,251	31.74	33,697	3.66	37,310	4.05	.....	
Chatham	10,770	13,256	15,000	2.2	1,068,712	71.25	13,206,205	880	491,598	32.77	96,598	6.44	104,795	6.99	.....	
Fort William	16,499	20,541	20,953	15.4	2,754,107	131.45	32,433,833	1,548	1,081,178	51.60	‡		356,735	17.03	$140,000	$6.68
Galt	10,299	13,216	12,880	2.5	2,154,462	167.27	10,861,455	843	527,137	40.92	25,747	2.00	104,399	8.10	.....	
Guelph	15,175	18,128	18,875	4.9	1,755,282	92.98	11,612,082	615	539,942	28.61	53,042	2.81	71,835	3.81	.....	
Hamilton	81,969	114,151	120,945	12.1	12,163,482	100.57	140,293,470	1,160	4,860,759	40.19	527,206	4.36	928,477	7.68	.....	
Kingston	18,874	21,753	21,659	3.3	1,255,758	57.97	16,627,600	768	680,153	31.40	9,414	.43	11,681	.54	.....	
Kitchener	15,196	21,763	24,280	4.4	2,940,133	121.09	19,595,187	807	847,169	34.89	14,786	.61	19,903	.82	.....	
London	46,300	60,959	61,867	10.0	7,167,124	115.85	67,560,715	1,092	2,696,903	43.58	229,037	3.70	249,779	4.04	.....	
Niagara Falls	9,248	14,764	15,936	2.6	2,173,382	136.33	14,038,195	881	620,444	38.92	124,898	7.83	192,669	12.09	801	.05
North Bay	7,737	10,692	11,768	3.3	953,172	80.99	6,736,596	572	328,815	27.94	16,562	1.40	30,363	2.58	3,553	.30
Oshawa	7,436	11,940	15,545	3.4	1,038,602	66.81	8,469,695	545	404,682	26.02	‡		93,342	6.00	.....	
Ottawa	87,062	107,843	117,239	6.4	12,436,820	106.08	137,173,193	1,170	4,077,772	34.78	368,064	3.14	883,287	7.54	.....	
Owen Sound	12,558	12,190	12,360	4.5	701,784	56.77	8,240,569	667	375,060	30.34	264,848[4]	21.43	299,130[4]	24.20	.....	
Peterborough	18,360	20,994	21,661	4.4	1,671,329	77.16	21,035,932	971	691,906	31.94	52,926	2.44	59,033	2.72	.....	
Port Arthur	11,220	14,886	16,351	13.6	3,016,648	184.50	19,573,409	1,197	979,659	59.92	357,828	21.88	933,488	57.09	213,658	13.07
St. Catharines	12,484	19,881	21,141	3.7	2,752,767	130.21	20,943,200[6]	991	952,072	45.03	83,225	3.94	124,922	5.91	18,414	.87
St. Thomas	14,054	16,026	17,327	2.8	1,379,051	79.57	16,161,755	933	575,432	33.20	39,542	2.28	96,276	5.55	.....	
Sarnia	9,947	14,877	15,274	2.5	1,237,381	81.04	15,527,504	1,017	634,157	41.53	90,020	5.90	140,843	9.22	.....	
Sault Ste. Marie	14,920	21,092	22,796	7.6	2,658,167	116.61	23,484,312	1,030	705,389	30.93	192,425	8.44	346,429	15.19	28,404	1.25
Stratford	12,946	16,094	18,425	4.4	1,730,139	93.90	13,850,535	752	569,365	30.89	137,114	7.44	171,113	9.28	.....	
Toronto	376,538	521,893	538,771	32.2	62,335,503[9]	115.70	823,820,951	1,529	26,302,800	48.82	4,646,241	8.62	6,811,083	12.64	112,930	.21
Windsor	17,829	38,591	47,177	4.3	7,290,148	154.53	52,863,850	1,121	2,323,173	49.25	468,296	9.93	609,137	12.91	.....	
Woodstock	9,320	9,935	10,197	2.4	883,107	86.61	7,121,037	698	292,219	28.65	14,226	1.39	16,811	1.65	400	.04
York Township ‖	‡	‡	60,209	16.7	5,485,534	91.11	29,080,278	483	1,954,481	32.46	944,644	15.69	1,333,935	22.16	.....	

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA.

‖ "Standards" not applicable to rural municipalities.
‡ Reports from municipality do not segregate this item.
[4] Last payment of current year's levy not payable until July 1st of the following year.
[6] Year 1924.
[9] City has also guaranteed Harbour debentures, $20,209,723. (Mar. 1/24).

" Shown here with object of indicating city's position with regard to uncollected taxes, on a comparable basis, with cities which do not hold tax sales. These amounts in some cases would not realize their face value if liquidated.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. Public Utilities—following page.)								RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		GROSS FLOATING DEBT (Treasury Notes, Bank Loans, Overdrafts and Bills Payable)		LOCAL IMPROVEMENTS SINKING FUNDS (Owner's Share Only)	
	SCHOOLS High, Public and Separate		LOCAL IMPROVEMENTS Owner's Share		LOCAL IMPROVEMENTS City's Share		TOTAL GROSS DEBENTURE DEBT (b)										
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
ONTARIO																	
Belleville	$ 277,704k	$22.68	$ 712,927	$58.24	$ 428,958	$35.04	$2,251,038	$183.86	18.4%	$ 732,048	$59.78	$1,518,990	$124.08	$ 220,670	$18.03	.....	
Brantford	869,871	29.85	1,220,829	41.89	451,940	15.51	5,673,532	194.66	19.5%	1,175,644	40.34	4,497,888	154.32	159,353	5.47	$341,210	$11.71
Brockville	52,250	5.67	150,754	16.37	220,354	23.93	1,064,608	115.69	11.6%	288,231	31.32	776,377	84.37	160,572	17.44	.....	
Chatham	149,163k	9.94	Total for L. I.		488,518		1,416,687	94.45	9.4%	.....		1,416,687	94.45	.....		.....	
Fort William	1,290,250	61.58	1,014,289	48.41	1,137,540	54.29	8,163,183	389.59	39.0%	3,406,437	162.57	4,756,746	227.02	10,000	.48	‡	
Galt	538,090	41.77	710,418	55.15	889,506	69.06	3,523,207	273.54	27.3%	625,803	48.59	2,897,404	224.95	210,998	16.38	218,527	16.96
Guelph	625,107	33.12	752,462	39.87	389,987	20.67	3,481,180	184.43	18.4%	1,144,686	60.65	2,336,494	123.78	469,349	24.87	‡	
Hamilton	4,570,894	37.80	1,491,966	12.34	1,168,827	9.67	20,409,811	168.75	16.9%	3,990,832	33.00	16,418,979	135.75	1,616,690	13.37	.....	
Kingston	302,561	13.96	432,047	19.94	500,459	23.10	2,414,623	111.48	11.1%	616,026	28.44	1,798,597	83.04	.....		176,000	8.12
Kitchener	998,074	41.10	990,958	40.81	247,740	10.20	4,184,905	172.35	17.2%	.....		4,184,905	172.35	343,100	14.13	.....	
London	2,251,864	36.39	1,799,444	29.08	584,804	9.45	12,826,634	207.32	20.7%	1,481,420	23.94	11,345,214	183.38	256,762	4.15	.....	
Niagara Falls	496,170	31.12	Total for L. I.		1,713,433		2,891,097	181.36	18.1%	.....		2,891,097	181.36	690,274	43.30	.....	
North Bay	289,597	24.60	167,544	14.23	247,888	21.06	1,078,775	91.66	9.2%	.....		1,078,775	91.66	124,322	10.56	.....	
Oshawa	454,607	29.23	549,781	35.37	376,763	24.23	2,142,765	137.84	13.8%	4,427	.28	2,138,338	137.56	590,438	37.96	.....	
Ottawa	4,383,994	37.40	Total for L. I.		5,067,708		22,233,444	189.64	19.0%	5,282,411	45.05	16,951,033	144.59	2,464,044	21.02	‡	
Owen Sound	249,000	20.14	204,809	16.57	212,745	17.21	1,421,817	115.02	11.5%	554,806	44.88	867,011	70.14	65,397	5.29	61,370	4.96
Peterborough	575,120	26.55	449,254	20.74	371,389	17.14	3,886,976	179.44	17.9%	1,182,170	54.57	2,704,806	124.87	53,814	2.48	236,150	10.90
Port Arthur	727,313	44.48	1,714,933	104.88	262,086	16.03	7,619,616	466.00	46.6%	2,319,747	141.87	5,299,869	324.13	137,323	8.40	650,895	39.81
St. Catharines	1,030,932	48.76	1,219,145	57.66	442,121	20.91	5,597,744	264.79	26.5%	1,484,715	70.23	4,113,029	194.55	164,918	7.80	472,122	22.33
St. Thomas	189,410	10.93	Total for L. I.		796,761		2,270,552	131.01	13.1%	46,286	2.67	2,224,266	128.34	99,000	5.71	‡	
Sarnia	525,071	34.39	301,113	19.72	183,200	12.00	2,069,755	135.55	13.6%	10,009	.66	2,059,746	134.89	140,709	9.22	.....	
Sault Ste. Marie	1,207,764	52.96	885,821	38.84	619,598	27.17	4,103,118	179.97	18.0%	889,208	38.99	3,213,910	140.98	258,735	11.35	199,396	8.74
Stratford	425,485	23.09	870,036	47.21	377,266	20.47	3,248,200	176.30	17.6%	1,042,837	56.61	2,205,363	119.69	509,290	27.63	‡	
Toronto	24,896,189	46.21	14,230,988	26.41	10,554,553	19.59	162,113,859g	300.90	30.1%	30,724,359	57.03	131,389,500g	243.87	.....		5,710,070	10.59
Windsor	3,589,513	76.08	1,814,274	38.46	907,137	19.23	9,837,362	208.52	20.9%	107,799	2.28	9,729,563	206.24	1,016,000	21.54	74,771	7.33
Woodstock	184,260k	18.06	250,267	24.54	196,327	19.25	1,579,502	154.90	15.5%	423,206	41.50	9,729,563	206.24	1,016,000	21.54	.....	
York Township ‖	2,342,354	38.91	2,472,367	41.07	670,506	11.14	6,962,068	115.64	‖	.....		6,962,068	115.64	600,810	9.98	.....	

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA.

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

‖ "Standards" not applicable to rural municipalities.
‡ Reports from municipalities do not segregate this item.
k Separate Schools omitted.
g City also has guaranteed Harbour debentures, $20,209,723. (Mar. 1/24).

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	GROSS DEBENTURE DEBT PUBLIC UTILITIES							SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR § (after deduction of operation, depreciation, debt retirement and interest charges)			
	Water Works	Electric Light and Power	Street Railway	Housing	Others	Gross Total Amount	Gross Total Per Capita		Amount	Per Capita	Water Works	Electric Light and Power	Street Railway	Others
ONTARIO														
Belleville	$ 226,206	.....	.....	.....	$ 58,399*g*	$ 284,605	$23.25	$ 99,957	$ 184,648	$15.08	$17,773 S	.....	.....	$ 7,960*g*D
Brantford	871,395	$ 389,250	$ 446,000	$212,965	.....	1,919,610	65.86	319,467	1,600,143	54.90	2,565 S	$ 7,740 S	$8,743 D	.....
Brockville	106,867	156,890	.....	.....	.....	263,757	28.64	95,298	168,459	18.29	11,814 S	50,914 S	.....	3,826 S
Chatham	106,928	241,047	.....	.....	.....	347,975	23.20	.....	347,975	23.20	6,293 S	28,399 S	.....	.....
Fort William	1,425,382	240,104	1,317,000	26,500	321,500*t*	3,330,487	158.95	1,327,848	2,002,639	95.57	6,500 S	19,750 S	60,000 D	8,700 S
Galt	348,094	506,682	.....	39,450	.....	894,226	69.42	151,284	742,942	57.68	5,959 S	19,329 D	.....	.....
Guelph	361,814	180,295[1]	153,072	.....	193,000[2]	888,181	47.06	306,969*x*	581,212	30.80	6,353 S	24,669 S	?	12,301*g*S
Hamilton	3,520,398	1,711,973	.....	425,120	.....	5,657,491	46.77	1,401,994	4,255,497	35.18	175,473 S	6,878 S	.....	.....
Kingston	76,300	258,339*x*	.....	.....	285,000*xg*	619,639	28.61	77,400	542,239	25.03	12,221 S	25,422 S	.....	5,476*g*S
Kitchener	358,736	520,987[1]	241,733	123,316	.....	1,244,772	51.26	.....	1,244,772	51.26	15,036 S	2,411 S	2,000 S	22,928*g*S
London	1,661,557	1,207,760	.....	655,290	1,369,429[3]	4,894,036	79.10	715,946	4,178,090	67.53	377 S	35,918 S	.....	32,274[3]D
Niagara Falls	73,428	309,587	.....	334,700	.....	717,715	45.03	.....	717,715	45.03	12,195 S	15,500 S	.....	.....
North Bay	125,603	.....	.....	.....	.....	125,603	10.67	.....	125,603	10.67	5,090 D	.....	.....	.....
Oshawa	539,061	.....	.....	560,675	.....	1,099,736	70.75	.....	1,099,736	70.75	8,615 S	.....	.....	.....
Ottawa	3,706,038	976,134	.....	795,000	.....	5,477,172	46.71	962,959	4,514,213	38.51	6,844 D	45,092 S	.....	.....
Owen Sound	181,000	105,000	.....	.....	105,000*g*	391,000	31.63	225,773	165,227	13.37	2,599 S	5,189 S	.....	2,480*g*S
Peterborough	1,037,200	330,000	.....	.....	.....	1,367,200	63.11	333,723	1,033,477	47.71	8,555 S	13,541 S	.....	.....
Port Arthur	1,638,815	446,862	706,904	.....	249,548*t*	3,042,129	186.06	758,908	2,283,221	139.63	[5]	[5]	[5]	[5]
St. Catharines	607,569	199,378	688,539[7]	134,940	.....	1,630,426	77.12	270,164	1,360,262	64.34	35,278 S	19,988 S	.....	.....
St. Thomas	461,450	76,711	106,607	.....	211,020*g*	855,788	49.38	10,573	845,215	48.77	1,268 D	3,152 S	23,020 D	.....
Sarnia	432,023	248,409	.....	141,933	.....	822,365	53.85	.....	822,365	53.85	7,007 D	14,992 S	.....	.....
Sault Ste. Marie	686,717*z*		.....	.....	.....	686,717	30.11	130,974	555,743	24.37	50,000*zx*S		.....	.....
Stratford	306,077	362,000	.....	.....	.....	668,077	36.25	192,853	475,224	25.79	2,497 S	32,230 D	.....	.....
Toronto	19,222,751	19,406,014	34,645,341	789,000	2,988,255[8]	77,051,361[9]	143.01	7,997,364	69,053,997[9]	128.17	677,768 S	132,057 S	124,839 S	[8]
Windsor	715,731	866,834	.....	890,189	.....	2,472,754	52.42	33,341	2,439,413	51.71	‡	88,891 S	.....	.....
Woodstock	174,487	87,386	.....	136,000	.....	397,873	39.01	124,684	273,189	26.79	2,554 S	9,490 S	.....	.....
York Township	705,171	371,363	.....	400,000	.....	1,476,534	24.53	.....	1,476,534	24.53	11,988 S	.....	.....	.....

x Approximate.
g Gas.
t Telephones.
z E. L. & P. and W. W.
‡ Reports from municipality do not segregate this item.
[1] E. L. and P. and Gas.
[2] Guelph Jct. Railway.
[3] London & Port Stanley Railway.
[5] City Clerk reports; this data not available.
[7] Hydro radials.
[8] Exhibition Buildings debt, $2,572,647 Year's Surplus $48,334
Abattoir debt ..... 415,068 Year's Deficit 4,771
[9] City has also guaranteed Harbour debentures, $20,209,723. (Mar. 1/24).

§ These figures are as reported by municipalities. It was impossible to check them in all cases. Until Public Utility accounting and administration become more nearly standardized the best information available leaves much to be desired.
S Surplus. D Deficit.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			AREA IN SQUARE MILES	NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a) (Quebec Citys—Real Property Only)		TAXES LEVIED				1923 TAX LEVY UNPAID at Dec. 31, 1923 (Municipality & Schools)		ACCUMULATED TAX ARREARS (Including 1923 Taxes Unpaid) (Municipality & Schools)	
									SCHOOL ADMINISTRATION ONLY ¶		MUNICIPALITY ONLY					
	Dominion Census		City's Report	Census 1921	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	1911	1921	1923													
QUEBEC																
Hull	18,222	24,117	35,521	6.2	$ 1,968,286	$55.41	$14,355,063	$ 404	$ 184,044	$ 5.18	$ 380,413	$10.71	$ 123,193*v*	$3.47	$ 348,271*v*	$9.80
Lachine	11,688	15,404	15,600	4.7	2,838,400	181.94	16,489,682	1,057	191,515	12.28	547,527	35.10	62,000*v*	3.97	327,146*v*	20.97
Levis (Apr. 30/24)	8,703	10,470	10,200	3.5	575,679	56.44	5,305,000	520	15,000*x*	1.47	113,200	11.10	48,100*v*	4.72	63,100*v*	6.19
Montreal	490,504	618,506	722,800*l*	50.2	137,914,519[2]	190.80	735,319,858	1,017	6,609,219	9.14	13,664,299	18.90	5,820,447	8.05	9,745,329	13.48
Outremount (Oct. 31/23)	4,820	13,249	16,598	1.5	4,403,454	265.30	26,367,954	1,588	193,212	11.64	446,262	26.88	41,662	2.51	284,039	17.11
Quebec** (Apr. 30/24)	78,710	95,193	116,488*l*	8.8	15,270,609	131.09	93,637,443	804	788,833	6.77	2,378,042	20.41	1,000,000*x*	8.58	1,189,000	10.21
Shawinigan Falls (June 30/23)	4,265	10,625	11,000	1.5	1,825,533	165.96	16,600,000*x*	1,509	146,005	13.27	201,612[8]	18.33	†		70,113	6.37
Sherbrooke	16,405	23,515	24,179	4.8	3,572,036	147.70	26,455,640	1,094	200,699	8.30	477,646	19.75	286,558	11.85	436,125	18.03
St. Hyacinthe	9,797	10,859	11,630	1.7	1,242,136	106.80	5,474,748	471	43,054	3.70	201,939	17.36	34,173*v*	2.94	81,007*v*	6.96
Three Rivers	13,691	22,367	27,000	4.0	4,916,958	182.12	19,436,550	720	241,010	8.93	759,553	28.13	‡		445,351	16.50
Verdun	11,629	25,001	.....	Repeated requests, over a peried of 12 months on the part of the Institute, and of others on its behalf, failed to elicit a response from this municipality												
Westmount (Oct. 31/23..	14,579	17,593	19,000	1.5	3,866,618	203.50	51,264,950	2,698	348,114	18.32	750,468	39.50	183,505	9.66	257,372	13.55
NEW BRUNSWICK																
Moncton	11,345	17,488	19,060	2.6	1,772,892	93.00	24,704,000	1,296	m		561,999	29.48	169,672	8.90	255,280	13.39
St. John	42,511	47,166	53,000	14.3	2,771,801	52.31	52,974,550	1,000	m		1,656,934	31.27	239,293	4.52	415,301	7.84
NOVA SCOTIA																
Amherst	8,973	9,998	8,500	3.9	432,289	50.84	4,959,565	583	m		193,442	22.76	40,061	4.71	47,741	5.61
Glace Bay	16,562	17,007	17,000	9.7	717,420	42.20	4,635,735	273	m		287,252	16.90	30,978	1.82	127,080	7.47
Halifax	46,619	58,372	60,000	6.7	7,089,013	118.10	59,639,733	994	m		2,337,771	38.95	1,000,000*x*	16.66	3,000,000*x*	50.00
Sydney	17,723	22,545	25,000	5.8	1,237,332	49.50	12,600,000	504	m		440,340	17.61	129,581	5.18	169,581	6.78
PRINCE EDWARD ISLAND																
Charlottetown	11,203	12,347	12,400*x*	10.9	857,033	69.12	6,137,368	495	m		130,985	10.56	10,875	.88	13,204	1.06

(a) STANDARD ASSESSMENT, MUNICIPALITIES 10,000 OR OVER, $1,000 PER CAPITA.

v Schools omitted.
x Approximate.
m Included in municipal taxes.
‡ Reports from municipality do not segregate this item.
† Actual figures not available.

[8] Includes Water Rates, approximately $40,000.
[2] This is the amount of the W. W. system's capital account. Actual amount of debenture monies expended on water-works unknown. Above figure may be considered as an approximate indication only.

l City's estimate in 1921 largely in excess of census figures.
¶ For details and explanation re QUEBEC SCHOOLS, see page 20.
** At time of publication available data from Quebec City is not sufficient to insure accurate figures.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. Public Utilities—following page.)								RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT	TOTAL SINKING FUNDS ON HAND (Including School Dis.) ¶		NET TOTAL DEBENTURE DEBT (Total Gross Debt less Sinking Funds) ¶		GROSS FLOATING DEBT (Treasury Notes, Bank Loans and Overdafts and Bills Payable) (Que. School Dis. Omitted)		LOCAL IMPROVEMENTS SINKING FUNDS (Owner's Share Only)	
	SCHOOLS ¶		LOCAL IMPROVEMENTS Owner's Share		LOCAL IMPROVEMENTS City's Share		TOTAL GROSS DEBENTURE DEBT (b) (Including School Dis.) ¶										
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	(d)	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
QUEBEC																	
Hull	$ 427,000	$12.02	$ 831,100	$23.39	$ 183,500	$5.16	$3,073,825	$86.53	8.7%	$ 252,271	$ 7.10	$ 2,821,554	$ 79.43	$ 487,300	$13.72	$129,589	$3.65
Lachine	996,792	63.89	‡		‡		3,749,592	240.34	24.0%	261,006	16.73	3,488,586	223.61	94,583	6.06	‡	
Levis (Apr. 30/24)	30,000x	2.94	.....		.....		1,263,947	123.91	12.4%	6,422	.62	1,257,525	123.29	65,200	6.39	.....	
Montreal	28,033,973	38.78	15,500,000	21.44	.....		173,504,596	240.05	24.0%	10,536,940	14.59	162,967,656	225.46	7,664,056	10.60	.....	
Outremount (Oct. 31/23)	913,687	55.04	1,888,934	113.79	1,164,555	70.15	4,913,687	296.04	29.6%	510,233	30.74	4,403,454	265.30	267,658	16.12	‡	
Quebec** (Apr. 30/24)	3,572,500	30.67	.....		‡		21,018,678	180.42	18.0%	971,234	8.33	20,047,444	172.09	‡		.....	
Shawinigan Falls (June 30/23)	635,000	57.70	25,000	2.27	‡		2,259,000	205.36	20.6%	167,998	15.27	2,091,002	190.09	27,294	2.48	‡	
Sherbrooke	705,000	29.15	276,977	11.45	†		6,539,077	270.39	27.4%	187,734	7.76	6,351,343	262.63	197,056	8.15	‡	
St. Hyacinthe	197,716	17.00	83,907	7.21	948,793	81.58	1,718,369	147.74	14.8%	17,179	1.48	1,701,190	146.26	‡		.....	
Three Rivers	1,194,500	44.24	Total for L. I.		1,625,800		6,367,500	235.85	23.6%	782,157	28.97	5,585,343	206.88	†		‡	
Verdun	Repeated requests, over a period of 12 months on the part of the Institute, and of others on its behalf, failed to elicit a response from this municipality.																
Westmount (Oct. 31/23)	802,507	42.24	943,994	49.68	1,734,501	91.29	6,007,674	316.18	31.6%	1,589,906	83.67	4,417,768	232.51	163,835	8.62	‡	
NEW BRUNSWICK																	
Moncton	712,500	37.38	.....		.....		3,476,167	182.36	18.2%	420,811	22.08	3,055,356	160.28	233,217	12.23	.....	
St. John	1,103,500	20.82	13,705	.26	.....		7,723,710[9]	145.75	14.6%	2,065,674	38.98	5,658,036	106.77	585,619	11.05	2,301	.04
NOVA SCOTIA																	
Amherst	172,350	20.27	.....		361,000	42.45	1,013,000	119.13	11.9%	366,694	43.12	646,306	76.01	54,267	6.38	.....	
Glace Bay	493,800	29.04	.....		178,000	10.47	1,146,500	67.44	6.7%	154,222	9.07	992,278	58.37	143,905	8.46	.....	
Halifax	2,241,233	37.34	‡		‡		11,190,189	186.42	18.6%	1,539,250	25.64	9,650,939	160.78	163,800	2.73	‡	
Sydney	496,500	19.86	.....		.....		2,701,223	108.05	10.8%	751,816	30.07	1,949,407	77.98	117,979	4.72	.....	
PRINCE EDWARD ISLAND																	
Charlottetown	60,500	4.86	.....		[4]		1,128,300	91.00	9.1%	182,247	14.70	946,053	76.30	.....		.....	

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 10,000 OR OVER, $200 PER CAPITA.

‡ Reports from municipality do not segregate this item.
† Actual figures not available.

[9] City is also liable for part of the county debt.
[4] Amount of $456,100 shown here last year considered more properly "General Debt."

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

¶ For details and explanation re QUEBEC SCHOOLS, see page 20.
** At time of publication available data from Quebec City is not sufficient to insure accurate figures.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	PUBLIC UTILITIES DEBT AND OPERATIONS									QUEBEC SCHOOL DISTRICTS ¶					
	GROSS DEBENTURE DEBT				SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. Debt less P.U. Sinking Funds)		RESULTS FOR THE YEAR§ (after deduction of operation, depreciation, debt retirement and interest charges)		Catholic or Protestant	Assessment	Taxes Levied	Debenture Debt	Sinking Funds	Net Debenture Debt
	Water Works	Others	GROSS TOTAL Amount	Per Capita	✗	Amount	Per Capita	Water Works	Others						
QUEBEC															
Hull	$ 865,274	.....	$ 865,274	$24.36	$ 12,006	$ 853,268	$24.02	$6,291 D	.....	C.	$17,330,202	$ 173,302	$ 427,000	$ 21,987	$405,013
										P.	1,193,505	10,742	.....	.....	.....
Lachine	481,836	225,936[1]	707,772	45.37	57,586	650,186	41.67	‡	‡	C.	8,086,675	101,083*	501,700	27,000	474,700
										C.	3,711,158	38,966	219,000	4,450	214,550
										P.	4,901,542	51,466	276,092	5,575	270,517
Levis (Apr. 30/24)	682,032	.....	682,032	66.87	186	681,846	66.85	7,500 S	.....	C.	4,044,792*n*	15,000*	30,000*x*	.....	30,000*x*
										P.	285,110	1,711	.....	.....	.....
Montreal	26,618,261[2]	.....	26,618,261[2]	36.82	1,565,154*x**	25,053,107[2]	34.66	‡	.....	C.	510,792,091	4,345,694	19,227,573	952,633	18,274,940
										P.	227,850,000	2,263,525	8,806,400	1,017,766	7,788,634
Outremount (Oct. 31/23)	.....	.....	.....		.....	.....		.....	.....	C.	14,150,919	79,745	450,000	14,976	435,025
										C.	9,200,000	47,000	185,000	5,000	180,000
										P.	5,724,386	66,467	278,687	12,062	266,625
Quebec** (Apr. 30/24)	4,470,000	500,000*h*[3]	4,970,000	42.66	193,165*x**	4,776,835	41.00	‡		C.	83,000,000	728,000	3,442,500	211,005	3,231,495
										P.	6,244,112[3]	60,883	130,000	25,761	104,239
Shawinigan Falls (June 30/23)	287,448*x*	.....	287,448	26.13	21,979*x*	265,469	24.13	3,000*x*D	.....	C.	18,503,595	129,525	575,000	70,000	505,000
										P.	?	16,480	60,000	9,372	50,628
Sherbrooke	578,980	2,274,020[6]	2,853,000	117.99	73,693	2,779,307	114.93	16,838 S	81,251[6]S	C.	16,634,698	116,443	420,000	.....	420,000
										P.	9,082,017	84,256	285,000	25,334	259,666
St. Hyacinthe	458,954	.....	458,954	39.46	.....	458,954	39.46	†	.....	C.	4,132,567	41,326	194,216	.....	194,216
										P.	172,850	1,728*	3,500	.....	3,500
Three Rivers	712,900	100,000*f*	812,900	30.11	144,515	668,385	24.76	5,123 S	‡	C. & P.	?	241,010	1,194,500	27,330	1,167,170
Verdun	Repeated requests over a twelve months' period failed to elicit any response.									C.	16,819,597	161,277	838,000	3,292	834,708
										P.	Repeated inquiries failed to elicit any response.				
Westmount (Oct. 31/23)	.....	675,000[1]	675,000	35.52	123,850	551,150	29.01	.....	20,555[1]S	C.	8,090,925	48,545	175,000	18,219	156,781
										P.	42,795,550	299,569+	627,507	.....	627,507
NEW BRUNSWICK															
Moncton	1,103,166	366,491*h*	1,469,657	77.10	187,193	1,282,464	67.28	20,093[5]S	.....						
St. John	2,563,986	1,525,634[7]	4,089,620	77.17	1,203,385	2,886,235	54.46	14,936 S	31,060[7]S						
NOVA SCOTIA															
Amherst	325,500	.....	325,500	38.28	111,483	214,017	25.17	15,500 D	.....						
Glace Bay	213,000	91,200[1]	304,200	17.89	29,342	274,858	16.17	6,196 D	376[1]S						
Halifax	2,051,926	700,000*x h*	2,751,926	45.85	190,000*x*	2,561,926	42.68	‡	.....						
Sydney	725,000	190,223*h*	915,223	36.61	203,148*x*	712,075	28.48	‡	.....						
PRINCE EDWARD ISLAND															
Charlottetown	113,000	.....	113,000	9.11	24,000*x*	89,000	7.18	2,000*x*S	.....						

¶ June 30, 1923. Quebec School Taxes, Debts and Sinkings Funds included with municipal figures only in order to make possible an approximate comparison with cities of other provinces. The fiscal years of school and municipal districts do not co-incide. In most cases they are administered by separate bodies, the School District levying and collecting its own taxes.

§ These figures are practically as reported by municipalities. It was impossible to check them in all cases. Until methods of Public Utility accounting become more nearly standardized the best information available leaves much to be desired.

* Estimated.
x Approximate.
\+ Collections.
‡ Reports from municipality do not segregate this item.
n June 30/22.
† Actual figures not available.
h Housing.
f Ferries.
S Surplus.
D Deficit.
** See Note, page 18.

[1] E. L. and P.
[2] This is the amount of the W. W. system's capital account. Actual amount of debenture monies expended on waterworks unknown. Above figure may be considered as an approximate indication only.
[3] Omits neutral panel.
[5] Before depreciation or sinking fund requirements.
[6] Housing debt, $800,000; E. L. and P. and Gas debt, $1,474,200. Operations, E. L. & P., $76,433 surplus. Gas, $4,818 surplus.
[7] Harbour operations, $26,170 surplus.
and Market operations, $4,890 surplus.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		ACCUMULATED TAX ARREARS		TAX SALE LANDS OR CERTIFICATES HELD BY CITY [11]	
	Dominion Census		Town's Rep't										
	1911	1921	1923	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA													
Cranbrook	3,090	2,725	3,000	‡		$1,237,412	$412	$73,584	$24.53	$ 15,408	$ 5.13	$ 1,857	$ .61
Fernie	3,146	4,343	4,750	$172,079	$36.23	2,005,248	422	73,674	15.51	13,091	2.75	9,583	2.01
Kamloops	3,772	4,501	4,750	330,788	69.45	3,129,659	659	142,882	30.08	28,385	5.97	35,299	7.43
Kelowna	1,663	2,520	3,000*	178,300	59.43	2,348,572	783	99,318	33.10	15,702	5.23	22,443	7.48
Nanaimo	8,306	9,088	9,088	‡		2,257,936	248	139,221	15.32	51,915	5.71	34,244	3.76
Nelson	4,476	5,230	6,000*	232,787	38.79	2,652,951[1]	442	114,387	19.06	31,750	5.30	33,679	5.61
North Vancouver	?	7,652	7,700	1,844,976	239.60	8,312,817	1,080	335,293	43.54	149,022	19.36	495,835	64.39
Port Coquitlam		2,148	2,148	402,628	187.44	1,426,446	663	87,400	40.69	38,237	17.80	349,530	162.72
Prince George		2,053	2,100	‡		2,509,817	1,195	99,144	47.21	113,886	54.23	45,026	21.44
Prince Rupert	4,184	6,393	6,500	1,148,778	176.73	7,282,971	1,120	326,455	50.22	201.244	30.96	61,720	9.50
Revelstoke	3,017	2,782	3,500	201,383	57.54	1,736,655	496	76,318	21.80	27,330	7.80	3,558	1.01
Rossland	2,826	2,097	2,100	‡		1,003,165	478	29,820	14.20	14,209	6.76		
Trail	1,460	3,020	4,000	197,954	49.49	1,308,208	327	81,555	20.39	8,291	2.07	2,360	.59
Vernon	2,671	3,685	4,000	213,778	53.44	2,858,965	714	142,186	35.54	35,432	8.86	92,875	23.22
ALBERTA													
Drumheller		2,499	2,500	130,750	52.30	1,027,800	411	90,437	36.17	48,921	19.57		
Red Deer	2,118	2,328	2,500	219,142	87.65	1,576,995	631	126,139	50.46	144,042	57.61	137,412	54.96
Wetaskiwin	2,411	2,061	2,500	182,522	73.00	2,385,615	954	142,256	56.90	66,257	26.50	25,000[4]	10.00
SASKATCHEWAN													
Estevan	1,981	2,290	2,500	257,718	103.08	2,016,770	807	95,822	38.33	44,630	17.85	221,024	88.41
Kamsack	473	2,002	2,000	99,853	49.92	1,233,305	617	67,531	33.76	53,693	26.84	38,040	19.02
Melville	1,816	2,808	3,000	263,484	87.83	1,986,911	662	109,292	36.43	49,250[5]	16.42	97,436	32.48
North Battleford	2,105	4,108	4,108	759,596	184.90	3,845,810	936	200,109	48.71	217,988[7]	53.06	331,675[7]	80.73
Prince Albert	6,254	7,558	7,000*	‡		6,296,774	899	311,410	44.49	143,314	20.47	586,774	83.82
Swift Current	1,852	3,518	3,500	563,263	160.93	3,166,373	905	157,233	44.92	15,290	4.37	801,114	228.89
Weyburn	2,210	3,193	4,200	428,440	102.01	4,201,639	1,000	250,845	59.72	84,812	20.19	395,904	94.26
Yorkton	2,309	5,151	5,151	463,722	90.02	5,073,800	985	224,303	43.54	166,921[8]	32.40	170,829	33.16
MANITOBA													
Dauphin	2,815	3,885	4,000	305,567	76.39	2,556,506	639	114,506	28.62[9]	44.387	11.09	56,448	14.11
Portage la Prairie	5,892	6,766	6,714	337,928	50.33	4,978,256	741	205,753	30.64	155,660	23.18	‡	
Selkirk	2,977	3,726	3,500	383,050	109.44	2,960,216	846	102,535	29.29	79,943	22.84	133,975	38.28
Transcona		4,185	4,908	431,718	87.96	3,745,120	763	205,860	41.94	277,327	56.50	576,012	117.36

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 to 10,000, $750 PER CAPITA.

* Estimated.
‡ Reports from Municipality do not segregate this item.
[1] In addition there is $3,033,830 for improvements taxed on 50% valuation for school purposes only.
[4] Sale value as per balance sheet. Amount of unpaid taxes, penalties, etc., actually against lands, $79,170, but not fully realizable.
[5] Annual Report states taxes amounting to $81,376 cancelled in 1923.
[7] Reserve for uncollectable taxes on balance sheet $156,000.
[8] Reserve against this of $147,883.
[9] Not inclusive of schools.
[11] See page 12.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements, Public Utilities—following page)					Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT ¶ (Treasury Notes, Bank Bills, Loans, Overdrafts and Bills Payable)	
	SCHOOLS (High and Public)	LOCAL IMPROVEMENTS		TOTAL GROSS (b) DEBENTURE DEBT								
		Ratepayer's Share	City's Share				Amount	Per Capita				
	Amount	Amount	Amount	Amount	Per Capita				Amount	Per Capita	Amount	Per Capita
BRITISH COLUMBIA												
Cranbrook	$ 57,757	.....	.....	$406,542[1]	$135.51	18.1%	$33,238	$11.07	$373,304	$124.43	$15,254	$5.08
Fernie	72,000	.....	.....	435,000	91.58	12.2%	140,912	29.66	294,088	61.92	68,470	14.41
Kamloops	116,500	$ 2,434	$1,258	1,195,942	251.78	33.5%	256,896	54.08	939,046	197.70	27,295	5.74
Kelowna	61,500	47,309	.....	572,735	190.91	25.4%	180,900	60.30	391,835	130.61	16,751	5.58
Nanaimo	53,400	Total for L. I.	275,024	1,005,936	110.69	14.7%	286,110	31.48	719,826	79.21	12,344	1.36
Nelson	155,000	53,543	12,615	839,958	139.99	18.6%	407,948	67.99	432,010	72.00	.....	
North Vancouver	511,530	Total for L. I.	983,135	3,654,256	474.58	63.2%	757,888	98.43	2,896,368	376.15	267,530	34.74
Port Coquitlam	35,000	.....	.....	581,700	270.81	36.1%	76,113	35.44	505,587	235.37	86,618	40.32
Prince George	47,000	.....	.....	424,550	202.16	28.3%	108,753	51.78	315,797	150.38	37,485	17.85
Prince Rupert	232,868	740,752	‡	2,039,478	313.76	41.8%	23,379	3.59	2,016,099	310.17	130,000	20.00
Revelstoke	42,000	Total for L. I.	139,000	579,000	165.43	22.0%	183,957	52.56	395,043	112.87	2,772	.79
Rossland	30,000	.....	.....	117,500	55.95	7.5%	74,769	35.60	42,731	20.35	19,321	9.20
Trail	102,500	59,057	30,223	388,780	97.19	13.0%	71,307	17.82	317,473	79.37	1,672	.42
Vernon	42,500	Total for L. I.	223,963	947,963	236.99	31.6%	406,817	101.71	541,146	135.28	12,972	3.24
ALBERTA												
Drumheller	47,000	20,655	44,345	188,384	75.35	10.0%	.....	.....	188,384	75.35	28,767	11.50
Red Deer	33,099	68,008	49,810	281,412	112.56	15.0%	.....	.....	281,412	112.56	127,553	51.02
Wetaskiwin	45,566	Total for L. I.	75,524	495,050	198.02	26.4%	.....	.....	495,050	198.02	8,943	3.58
SASKATCHEWAN												
Estevan	67,444	57,249	17,327	456,091	182.43	25.6%	.....	.....	456,091	182.43	42,220	16.89
Kamsack	37,231	37,007	10,295	222,335	111.16	15.1%	.....	.....	222,335	111.16	11,349	5.67
Melville	59,039	677	14,956	402,308[2]	134.10	17.9%	15,967	5.32	386,341	128.78	93,121	31.04
North Battleford	314,415	Total for L. I.	247,077	1,224,411	298.05	39.7%	170,930	41.61	1,053,481	256.44	149,896	36.49
Prince Albert	[3]		[3]	3,858,225[3]	551.17	73.5%	253,945	36.27	3,604,280	514.90	214,317	30.61
Swift Current	273,000	.....	.....	1,449,523[2]	414.15	55.2%	29,256	8.36	1,420,267	405.79	532,435	152.12
Weyburn	215,745	57,734	.....	966,136	230.04	30.6%	166,938	39.75	799,198	190.29	46,387	11.04
Yorkton	206,971	81,250	12,621	964,649	187.27	25.0%	.....	.....	964,649	187.27	107,327	20.83
MANITOBA												
Dauphin	37,000	90,977	.....	676,288	169.07	22.5%	17,000	4.25	659,288	164.82	14,405	3.60
Portage la Prairie	161,475	Total for L. I.	93,700	1,153,175	171.75	22.9%	323,328	48.16	829,847	123.59	201,149	29.96
Selkirk	35,760	120,566	.....	521,306	148.86	19.8%	16,685	4.76	504,351	144.10	104,446	29.84
Transcona	89,000	Total for L. I.	170,500	1,012,532	206.30	27.5%	50,482	10.28	962,050	196.02	106,282	21.65

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA.

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

[1] $23,000 unsold, of which $10,000 is waterworks.
[2] Includes matured but unpaid debentures.
[3] All debentures now in form of debenture stock and not segregated.

¶ The amounts in this column may vary greatly from time to time, and what is true for December 31st of one year may be far from the amount which would be listed hereunder 3 or 6 months later.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	GROSS DEBENTURE DEBT PUBLIC UTILITIES						SINKING FUNDS PUBLIC UTILITIES	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. sinking funds)		RESULTS FOR THE YEAR § (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita		Amount	Per Capita	Water Works	Electric Light and Power	Others
BRITISH COLUMBIA												
Cranbrook	$ 155,514	$ 60,000	$ 14,500	.....	$230,014	$76.67	‡	‡	.....	$ 304S	$10,867S	.....
Fernie	119,000	74,000	.....	.....	193,000	40.63	$70,991	$122,009	$25.69	11,063S	13,138S	.....
Kamloops	302,500	478,500	68,750	.....	849,750	178.89	241,492	608,258	128.05	6,300D	21,416S	.....
Kelowna	240,500*z*	*z*	30,426	.....	270,926	90.31	57,391	213,535	71.18	6,367D	2,047S	.....
Nanaimo	343,712	.....	50,300	.....	394,012	43.35	‡	‡		7,830D	.....	.....
Nelson	7,500	340,000	22,800	$131,000[5]	501,300	83.55	302,077	199,223	33.21	27,148S	26,870S	$6,467[5]D
North Vancouver	538,000	.....	77,700	538,500[6]	1,154,200	149.89	102,808	1,051,392	136.55	12,410D	.....	41,248[7]S
Port Coquitlam	100,000	.....	15,200	.....	115,200	53.72	12,241*x*	102,959*x*	47.93	6,240D	.....	.....
Prince George	129,000	79,000	70,050	.....	278,050	132.40	‡	‡		8,806D	1,382D	.....
Prince Rupert	457,217	250,963	112,200	66,941*t*	887,321	136.51	20,000	867,321	133.44	9,537D	15,011S	1,552S
Revelstoke	66,500	215,000	.....	.....	281,500	80.42	87,840	193,660	55.33	449S	5,928S	.....
Rossland	45,500	.....	.....	.....	45,500	21.67	‡	‡		637S	.....	.....
Trail	133,900	.....	17,600	.....	151,500	37.87	31,981	119,519	29.88	530S	.....	.....
Vernon	270,000	226,000	25,200	.....	521,200	130.30	193,832	327,368	81.84	5,094D	5,019D	.....
ALBERTA												
Drumheller	57,634	.....	.....	.....	57,634	23.05	.....	57,634	23.05	2,020S	.....	.....
Red Deer	62,270	.....	.....	.....	62,270	24.91	.....	62,270	24.91	‡	.....	.....
Wetaskiwin	201,680*y*	59,599	.....	51,249*g*	312,528	125.02	.....	312,528	125.02	652S	5,560[8]S	.....
SASKATCHEWAN												
Estevan	119,167	79,206	.....	.....	198,373	79.35	.....	198,373	79.35	4,822D	2,742S	.....
Kamsack	66,584	55,898	.....	.....	122,482	61.24	.....	122,482	61.24	4,574D	3,437S	.....
Melville	74,764	56,223	.....	.....	130,987	43.66	8,130	122,857	40.95	6,331D	2,224D	.....
North Battleford	189,000	154,000	.....	.....	343,000	83.49	49,115	293,885	71.54	1,228D	12,593S	.....
Prince Albert	‡	‡	.....	.....	‡		‡	.....		4,353D	17,719S	.....
Swift Current	547,420	309,584	.....	.....	857,004	244.86	.....	857,004	244.86	12,865D	10,498S	.....
Weyburn	306,144	157,014	.....	.....	463,158	110.27	92,400	370,758	88.28	8,645D	13,943S	.....
Yorkton	157,965	342,962	.....	.....	500,927	97.25	.....	500,927	97.25	15,974D	5,903S	.....
MANITOBA												
Dauphin	304,573	52,148	12,000*x*	.....	368,721	92.18	15,000	353.721	88.43	3,900S	8,914S	.....
Portage la Prairie	525,000	144,000	.....	.....	669,000	99.64	177,081	491,919	73.26	17,087D	1,044D	.....
Selkirk	74,394	8,000	38,907	.....	121,301	34.66	.....	121,301	34.66	195D	6,815S	.....
Transcona	388,986[9]	.....	169,546	.....	558,532[9]	113.80	28,200*x*	530,332	108.06	6,601D	.....	.....

‡ Reports from municipality do not segregate this item.
z E. Light and Power included with Waterworks.
[5] Gas and St. Ry.
[6] $281,000 for Ferry Debentures and $257,500 Guarantee Bonds, Burrard Inlet Tunnel and Bridge Co.
[7] Surplus on operation of Ferries only; Guarantee of Bridge Co. Bonds made, 1923, and interest charges amount to $15,540.
t Telephones.
y Includes sewers.
g Gas.
[8] Includes gas.
x Approximate.
[9] Includes liability on account of G. W. Water District. Transcona's share debt $153,986. Sk. Fd. $8,198.
§ These figures are practically as reported by municipalities. It was impossible to standardize, check and confirm them in all cases.
S Surplus D Deficit

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		ACCUMULATED TAX ARREARS	
	Dominion Census		Town's Rep't								
	1911	1921	1923	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
Alexandria	2,323	2,195	2,255	$55,344	$24.54	$ 701,081	$311	$38,004	$16.85	$16,169	$7.17
Almonte	2,452	2,426	2,520	50,359	19.99	1,213,291	481	42,815	16.99	2,074	.82
Amherstburg	2,560	2,769	2,812	225,802	80.30	2,038,764	725	134,167	47.71	29,457	10.48
Arnprior	4,405	4,077	4,173	193,355	46.33	1,804,970	433	103,272	24.75	27,308	6.54
Aurora	1,901	2,307	2,338	173,245	74.10	1,421,871	608	55,678	23.81	8,091	3.46
Aylmer	2,102	2,194	2,222	103,582	46.62	1,269,138	571	57,403	25.83	2,194	.99
Barrie	6,420	6,936	7,075	339,750	48.02	3,966,725	561	172,347	24.36	45,866	6.48
Bowmanville	2,814	3,233	3,574	‡		2,209,297	618	93,530	26.17	9,669	2.71
Bracebridge	2,776	2,451	2,367	66,602	28.14	989,612	418	46,591	19.68	27,334*e*	11.55
Brampton	3,412	4,527	4,778	575,350	120.42	3,690,000	772	156,440	32.74	5,518	1.15
Bridgeburg	1,770	2,401	2,400	197,380	82.24	2,063,171	860	95,959	39.98	2,375	.99
Burlington	1,831	2,709	2,516	493,599	196.19	2,028,284	806	101,296	40.26	18,361	7.30
Campbellford	3,051	2,890	2,881	127,969	44.42	1,456,200	505	60,401	20.97	3,946	1.37
Carleton Place	3,621	3,841	4,254	163,743	38.49	1,702,081	400	90,244	21.21	4,666	1.10
Clinton	2,254	2,018	1,941	‡		816,795	421	38,076	19.62	1,989	1.02
Cobalt	5,638	4,449	4,491	‡		2,148,253	478	77,738	17.31	20,183	4.49
Cobourg	5,074	5,327	5,559	444,524	79.96	2,998,980	539	114,396	20.58	26,967	4.85
Cochrane	1,715	3,306	2,868	173,477	60.28	1,758,423	611	79,905	27.76	45,334	15.75
Collingwood	7,090	5,882	6,004	323,356	53.86	4,386,859	731	191,126	31.83	38,665	6.44
Copper Cliff	3,082	2,597	2,494	53,106	21.29	3,356,438	1,346	57,015	22.88	1,534	.62
Cornwall	6,598	7,419	7,912	304,807	38.52	3,261,655	412	147,116	18.59	20,513	2.59
Dundas	4,299	4,978	5,070	593,521	117.06	2,810,920	554	154,006	30.37	22,130	4.36
Dunnville	2,861	3,224	3,605	211,489	58.67	1,855,295	515	89,611	24.86	3,035	.84
Eastview	3,169	5,324	5,620	453,189	80.64	1,529,903	272	112,494	20.02	86,120	15.32
Elmira	1,782	2,016	2,392	225,432	94.24	1,047,600	438	41,764	17.46	.....	
Ford City	.....	5,870	6,800	1,280,600	188.32	6,598,323	970	337,616	49.64	119,196	17.53
Fort Frances	1,611	3,109	3,664	424,561	115.87	3,595,800	981	133,417	36.41	78,322[1]	21.38
Gananoque	3,804	3,694	3,489	60,040	17.21	1,864,901	535	85,300	24.45	12,277	3.52
Georgetown	1,583	2,061	1,973	138,739	70.32	1,046,057	530	46,902	23.77	11,139	5.64

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA.

‡ Reports from municipality do not segregate this item.
e Tax arrears and tax sale lands and certificates combined.
[1] $25,000 of this amount was under dispute but judgement for same has since been given in favor of town.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. Public Utilities—following page)					Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT ¶ (Treasury Notes, Bank Bills, Loans, Overdrafts and Bills Payable)	
	SCHOOLS (High and Public)	LOCAL IMPROVEMENTS		TOTAL GROSS (b) DEBENTURE DEBT								
		Ratepayer's Share	City's Share									
	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
Alexandria	$ 363	‡	‡	$114,945	$50.97	6.8%	.....		$114,945	$50.97	$ 7,928	$3.52
Almonte	6,060	Total for L. I.	$3,315	114,864	45.58	6.1%	$34,885	$13.84	79,979	31.74	1,863	.74
Amherstburg	85,468	$131,044	Total for L.I.	276,501	98.33	13.1%	.....		276,501	98.33	14,494	5.15
Arnprior	.....	84,938	78,676	353,670	84.75	11.3%	134,283	32.18	219,387	52.57	6,361	1.52
Aurora	106,000	Total for L. I.	3,759	195,479	83.61	11.2%	.....		195,479	83.61	5,128	2.19
Aylmer	4,342	Total for L. I.	52,282	171,909	77.37	10.3%	.....		171,909	77.37	2,127	.96
Barrie	214,357	Total for L. I.	79,939	410,164	57.97	7.7%	4,041	.57	406,123	57.40	44,123	6.24
Bowmanville	6,323	Total for L. I.	131,003	392,095	109.71	14.6%	9,235	2.59	382,860	107.12	16,657	4.66
Bracebridge	5,182	17,204	8,602	122,548	51.77	6.9%	.....		122,548	51.77	20,165	8.52
Brampton	173,570	25,000	213,211	742,942	155.49	20.7%	.....		742,942	155.49	41,007[1]	8.58
Bridgeburg	104,318	1,956	.....	225,935	94.14	12.6%	.....		225,935	94.14	26,439	11.02
Burlington	186,706	79,645	122,434	587,080	233.34	31.1%	.....		587,080[2]	233.34	27,047	10.75
Campbellford	74,579	‡	‡	200,717	69.67	9.3%	.....		200,717	69.67	.....	
Carleton Place	108,481	Total for L. I.	50,968	423,524	99.56	13.3%	.....		423,524	99.56	10,864	2.55
Clinton	21,216	‡	‡	164,969	84.99	11.3%	54,185	27.92	110,784	57.07	2,337	1.20
Cobalt	.....	.....	.....	12,000	2.67	.3%	.....		12,000	2.67	12,100	2.69
Cobourg	96,877	Total for L. I.	192,465	481,364	86.59	11.3%	36,840	6.63	444,524	79.96	193,222	34.76
Cochrane	33,535	69,165	17,432	418,458	145.40	19.4%	.....		418,458	145.40	106,572	37.03
Collingwood	25,613	36,883	18,441	400,660	66.73	8.9%	15,151	2.52	385,509	64.21	18,437	3.07
Copper Cliff	53,106	.....	.....	53,106	21.29	2.8%	.....		53,106	21.29	.....	
Cornwall	192,015	Total for L. I.	44,179	379,748	48.00	6.4%	.....		379,748	48.00	800	.10
Dundas	71,266	Total for L. I.	377,796	771,348	152.14	20.3%	5,178	1.03	766,170	151.11	66,200	13.06
Dunnville	76,365	Total for L. I.	78,587	387,661	107.53	14.3%	11,620	3.22	376,041	104.31	68,099	18.89
Eastview	26,560	‡	‡	474,834	84.49	11.3%	21,645	3.85	453,189	80.64	86,184	15.34
Elmira	11,396	109,882	43,657	301,040	125.85	16.8%	.....		301,040	125.85	19,369	8.10
Ford City	231,346	Total for L. I.	943,298	1,823,936[3]	268.22	42.4%	.....		1,823,936	268.22	586,504	86.25
Fort Frances	212,195	135,679	85,601	589,047	160.77	21.4%	68,835	18.79	520,212	141.98	65,025	17.75
Gananoque	18,300	‡	‡	300,126	86.02	11.4%	140,253	40.20	159,873	45.82	29,411	8.43
Georgetown	17,344	25,817	31,381	283,888	143.89	19.2%	.....		283,888	143.89	67,637	34.28

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA.

(d) STANDARD RELATION, DEBT TO STANDARD ASSESSMENT, 20%.

‡ Reports from municipality do not segregate this item.
[1] All other debts.
[2] Last year $160,000 debentures deposited re T. & St. C. Hydro E. R. now to be returned.
[3] Also liable for proportion of debentures issued by the Essex Border Utilities Commission.

¶ The amounts in this column may vary greatly from time to time and what is true for December 31st of one year may be far from the amount which would be listed hereunder 3 or 6 months later.

GOVT PUBNS

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	GROSS DEBENTURE DEBT PUBLIC UTILITIES						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. sinking funds)		RESULTS FOR THE YEAR § (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing *	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
Alexandria	$ 59,600*k*	.....	.....	.....	$59,600	$26.43	.....	$59,600	$26.43	¶	$1,342 S	.....
Almonte	.....	$53,993	.....	.....	53,993	21.43	$24,373	29,620	11.75	.....	¶	.....
Amherstburg	50,699	.....	.....	.....	50,699	18.03	.....	50,699	18.03	? D	.....	.....
Arnprior	26,032	.....	.....	.....	26,032	6.24	.....	26,032	6.24	‡	.....	.....
Aurora	12,142	10,092	.....	.....	22,234	9.51	.....	22,234	9.51	$2,026 S	1,659 S	.....
Aylmer	41,751	26,576	.....	.....	68,327	30.75	.....	68,327	30.75	1,438 S	839 S	.....
Barrie	40,062	26,311	.....	.....	66,373	9.38	.....	66,373	9.38	4,176 S	475 S	.....
Bowmanville	124,799*y*	5,436	.....	.....	130,215	36.43	‡	‡	.....	2,500*x*S	‡	.....
Bracebridge	26,043	29,903	.....	.....	55,946	23.63	.....	55,946	23.63	1,584 D	3,365 S	.....
Brampton	61,388	45,148	$61,056	.....	167,592	35.07	.....	167,592	35.07	6,645 S	789 S	.....
Bridgeburg	28,555	.....	.....	.....	28,555	11.90	.....	28,555	11.90	‡	.....	.....
Burlington	93,481	.....	.....	2	93,481	37.15	.....	93,481	37.15	484 S	.....	.....
Campbellford	1,848	70,900	.....	.....	72,748	25.25	.....	72,748	25.25	562 S	¶ S	.....
Carleton Place	197,340	62,441	.....	.....	259,781	61.07	.....	259,781	61.07	15,900 D	1,136 D	.....
Clinton	79,000	40,500	.....	.....	119,500	61.57	‡	‡	.....	‡	‡	.....
Cobalt	12,000	.....	.....	.....	12,000	2.67	.....	12,000	2.67	‡	.....	.....
Cobourg	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cochrane	64,444*y*	78,345	72,961	$29,231*t*	244,981	85.12	.....	244,981	85.12	2,273 S	7,284 D	547*t*S
Collingwood	43,927	18,226	.....	.....	62,153	10.35	.....	62,153	10.35	‡	‡	.....
Copper Cliff	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cornwall	74,941	.....	.....	.....	74,941	9.47	.....	74,941	9.48	3,513 S	.....	.....
Dundas	135,278	42,549	.....	.....	177,827	35.07	5,178	172,649	34.05	679 D	12,384 S	.....
Dunnville	105,371	59,181	.....	.....	164,552	45.64	.....	164,552	45.64	5,492 D	5,449 S	.....
Eastview	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Elmira	46,942	16,665	12,001	.....	75,608	31.61	.....	75,608	31.61	869 S	3,396 S	.....
Ford City	.....	87,287	456,049	.....	543,336	79.90	.....	543,336	79.90	.....	2,723 S	.....
Fort Frances	73,359	10,000	3,622	14,705*t*	101,686	27.75	6,035	95,651	26.11	57 D	17,451 S	$1,003*t*S
Gananoque	184,833*y*	.....	.....	.....	184,833	51.50	85,000	99,833	27.82	‡	.....	.....
Georgetown	67,753	16,666	60,730	.....	145,149	73.57	.....	145,149	73.57	27 S	2,204 S	.....

‡ Reports from the municipality do not segregate this item.
t Telephones.
2 Last year $160,000 re T. & St. C. Hydro E. R. included. Now to be returned.
y Includes sewers.
x Approximate.
* This liability is often in the nature of a contingent one and is usually secured by first mortgages.
k Water and light.

D—Deficit.
S—Surplus.

¶ These figures are practically as reported by the municipalities. It was impossible to standardize, check and confirm them in all cases.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		ACCUMULATED TAX ARREARS	
	Dominion Census		Town's Rep't								
	1911	1921	1923	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
Goderich	4,522	4,107	4,220	$197,261	$46.74	$2,566,046	$ 608	$104,980	$24.88	$33,726	$ 7.99
Grimsby	1,669	2,004	1,901	115,930	60.98	1,347,204	709	58,825	30.94	18,369	9.66
Haileybury	3,874	3,743	2,484 [1]	163,435	65.79	1,245,772 [1]	502	49,571*x*	19.96	49,747 [2]	20.03
Hanover	2,342	2,781	2,862	157,759	55.12	1,343,184	469	70,675	24.69	13,070	4.57
Hawkesbury	4,400	5,544	5,021	204,781	40.78	2,123,007	423	94,859	18.89	29,934	5.96
Hespeler	2,368	2,777	2,853	122,405	42.91	1,823,654	639	74,105	25.97	10,540	3.69
Huntsville	2,358	2,246	2,286	96,547	42.23	886,594	388	37,114	16.24	6,400	2.80
Ingersoll	4,763	5,150	5,000	466,388	93.28	3,225,325	645	137,442	27.49	11,685	2.33
Kenora	6,158	5,407	6,669	280,483	42.06	3,805,480	571	156,859	23.52	46,379 [2]	6.95
Kincardine	1,956	2,077	2,113	117,056	55.40	1,042,060	493	52,848	25.01	7,887	3.73
Leamington	2,652	3,675	3,969	503,791	126.93	2,722,765	686	109,553	27.60	20,813	5.24
Lindsay	6,964	7,620	7,892	‡	.....	4,582,845	581	235,284	29.81	57,284	7.26
Listowel	2,289	2,477	2,431	198,986	81.85	1,528,295	629	63,933	26.30	.....	.....
Meaford	2,811	2,650	2,653	129,290	48.74	1,473,911	556	71,855	27.08	12,135	4.57
Merritton	1,670	2,544	2,574	103,907	40.37	1,623,779	631	67,830	26.35	13,349	5.19
Midland	4,663	7,016	7,157	531,513	74.27	4,901,497	683	189,702	26.51	33,227	4.64
Mimico	1,373	3,751	4,250*x*	818,007	192.48	3,056,207	719	183,437	43.16	59,069	13.90
Napanee	2,807	3,038	3,000*x*	191,819	63.94	1,839,472	613	84,678	28.22	5,039	1.68
New Liskeard	2,108	2,268	2,033	156,182	76.83	1,310,000	644	69,562	34.27	14,204	6.99
Newmarket	2,996	3,626	3,600	326,334	90.65	2,281,592	634	95,831	26.62	2,800	.78
New Toronto	686	2,669	3,182	557,408	175.18	3,703,693 [3]	1,164	149,884	47.10	36,847	11.58
Oakville	2,372	3,298	3,566	578,855	162.32	3,059,485	858	150,984	42.34	35,094	9.84
Orangeville	2,340	2,187	2,506	52,385	20.90	1,232,447	492	54,361	21.69	8,720	3.48
Orillia	6,828	8,774	7,743	617,666	79.77	4,649,300	600	230,123	29.72	35,121	4.54
Paris	4,098	4,368	4,346	199,081	45.81	2,722,142	626	97,243	22.38	9,318	2.14
Parry Sound	3,429	3,546	3,440	160,264	46.59	1,822,241	530	117,581	34.18	36,404	10.58
Pembroke	5,626	7,875	8,370	‡	.....	4,584,388	548	230,899	27.59	133,445	15.94
Penetanguishene	3,568	4,037	3,945	157,460	39.92	1,515,569	384	75,614	19.17	18,410	4.67
Perth	3,588	3,790	3,639	255,721	70.27	2,228,160	612	108,289	29.76	7,951	2.18

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA.

x Approximate.
‡ Reports from municipality do not segregate this item.

[1] On account of the fire which occurred in Haileybury in fall of 1922, assistance is being given by Government, and figures are scarcely normal as yet.
[2] Includes tax sale certificates.
[3] In addition, there is $3,000,000 fixed assessment.

FINANCIAL STATISTICS CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. Public Utilities—following page)					Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT ¶ (Treasury Notes, Bank Bills, Loans, Overdrafts and Bills Payable)	
	SCHOOLS (High and Public)	LOCAL IMPROVEMENTS		TOTAL GROSS (b) DEBENTURE DEBT								
		Ratepayer's Share	City's Share									
	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
Goderich	$17,968	$34,945	$23,296	$430,088[1]	$101.91	13.6%	$89,642	$21.24	$340,446	$80.67	$54,443	$12.90
Grimsby	30,732	Total for L. I.	28,010	228,382	120.14	16.0%	.....		228,382	120.14	89,074	46.86
Haileybury	46,068	41,728	.....	348,869[2]	140.44	18.7%	.....		348,869[2]	140.44	44,808[2]	18.04
Hanover	81,381	11,846	‡	405,344	141.63	18.9%	.....		405,344	141.63	14,958	5.23
Hawkesbury	.....	33,284	43,293	583,397	116.19	15.5%	.....		583,397	116.19	38,485	7.66
Hespeler	66,288	Total for L. I.	11,330	225,946	79.20	10.6%	.....		225,946	79.20	35,000	12.27
Huntsville	43,978	‡	‡	124,431	54.43	7.3%	.....		124,431	54.43	33,478	14.64
Ingersoll	182,988	111,316	111,001	752,929	150.58	20.1%	88,481	17.69	664,448	132.89	14,174	2.83
Kenora	87,735	53,792	19,585	1,173,518	175.96	23.5%	214,001	32.08	959,517	143.88	51,559	7.73
Kincardine	17,631	Total for L. I.	12,886	251,426	118.99	15.9%	29,615	14.02	221,811	104.97	3,500	1.66
Leamington	79,452	Total for L. I.	466,041	635,237	160.05	21.3%	.....		635,237	160.05	.....	
Lindsay	162,893	Total for L. I.	644,768	1,025,635	129.95	17.3%	109,415	13.86	916,220	116.09	204,165	25.87
Listowel	32,017	Total for L. I.	70,938	344,746	141.81	18.9%	.....		344,746	141.81	.....	
Meaford	.....	3,195	‡	208,980	78.77	10.5%	4,361	1.64	204,619	77.13	7,310	2.76
Merritton	25,262	.....	.....	132,383	51.43	6.8%	.....		132,383	51.43	10,000	3.84
Midland	183,288	47,675	95,351	798,197	111.53	14.9%	.....		798,197	111.53	34,383	4.80
Mimico	217,482	232,496	Total for L. I.	1,057,855	248.91	33.2%	.....		1,057,855	248.91	207,294	48.54
Napanee	1,800	Total for L. I.	45,498	306,962	102.32	13.9%	.....		306,962	102.32	20,215	6.74
New Liskeard	49,684	Total for L. I.	75,427	234,972	115.58	15.4%	.....		234,972	115.58	278	.14
Newmarket	86,443	‡	‡	381,170	105.88	14.1%	.....		381,170	105.88	81,303	22.58
New Toronto	200,699	Total for L. I.	173,137	1,121,658	352.50	47.0%	5,930	1.86	1,115,728	350.64	62,260	19.57
Oakville	181,701	169,647	157,007	786,887	220.66	29.4%	1,567	.44	785,320	220.22	47,425	13.30
Orangeville	7,701	7,719	1,929	86,731	34.61	4.6%	2,001	.80	84,731	33.81	.....	
Orillia	45,679	‡	‡	1,099,214	141.96	18.9%	6,899	.89	1,092,315	141.07	74,000	9.56
Paris	115,000	.....	.....	369,741	85.08	11.3%	80,819	18.60	288,922	66.48	.....	
Parry Sound	51,310	17,521	.....	441,528	128.35	17.1%	.....		441,528	128.35	36,723	10.68
Pembroke	246,025	150,619	‡	908,940	108.59	14.5%	89,809	10.73	819,131	97.86	114,314	13.66
Penetanguishene	24,467	‡	‡	234,403	59.42	7.9%	.....		234,403	59.42	24,000	6.08
Perth	43,146	51,503	92,191	468,225	128.67	17.2%	.....		468,225	128.67	37,194	10.22

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA.

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%.

‡ Reports from municipality do not segregate this item.
[1] Includes an amount of $18,121 guaranteed bonds, secured by mortgage.
[2] Following the disastrous fire in 1922, Government aid has been given, and will be given in 1924 and 1925.

¶ The amounts in this column may vary greatly from time to time, and what is true for December 31st of one year may be far from the amount which would be listed hereunder 3 or 6 months later.

FINANCIAL STATISTICS CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	GROSS DEBENTURE DEBT PUBLIC UTILITIES						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. sinking funds)		RESULTS FOR THE YEAR § (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing *	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
Goderich	$24,640	$41,839	.....	$150,000 r	$216.479	$51.30	$73,294	$143,185	$33.93	$ 819 D	$1,256 S	.....
Grimsby	112,452	.....	.....	.....	112,452	59.16	.....	112,452	59.16	? D	.....	.....
Haileybury	108,984	.....	$76,450	.....	185,434	74.65	.....	185,434	74.65	2	.....	.....
Hanover	171,582	76,003	.....	.....	247,585	86.51	.....	247,585	86.51	‡	24,303 S	.....
Hawkesbury	245,430	.....	133,186	.....	378,616	75.41	.....	378,616	75.41	115 S	.....	.....
Hespeler	76,526	27,015	.....	.....	103,541	36.29	.....	103,541	36.29	2,369 S	3,633 S	.....
Huntsville	13,189	14,695	.....	.....	27,884	12.20	.....	27,884	12.20	766 S	2,337 S	.....
Ingersoll	143,446	79,800	35,000x	.....	258,246	51.65	60,186	198,060	39.61	1,052 D	2,680 S	.....
Kenora	218,351	592,237	.....	32,444 t	843,032	126.41	163,998	679,034	101.82	2,839 S	12,168 S	2,207 tS
Kincardine	17,363	57,964	.....	50,000 r	125,327	59.31	20,572	104,755	49.58	70xS	200xS	.....
Leamington	77,965	.....	50,000	3,481 g	131,446	33.12	.....	131,446	33.12	.....	.....	5,000gS
Lindsay	157,015	.....	.....	.....	157,015	19.89	‡	‡		?	.....	.....
Listowel	48,189	28,554	89,423	.....	145,760	59.96	.....	145,760	59.96	‡	‡	.....
Meaford	10,329	65,000	.....	.....	75,329	28.39	.....	75,329	28.39	? D	694 S	.....
Merritton	.....	3,476	25,000	.....	28,476	11.06	.....	28,476	11.06	3,411 S	2,983 S	.....
Midland	136,809	78,187	51,688	.....	266,684	37.26	.....	266,684	37.26	? S	? S	.....
Mimico	201,542	38,300	.....	.....	239,842	56.43	.....	239,842	56.43	1,436 S	3,579 D	.....
Napanee	115,143	.....	.....	.....	115,143	38.38	.....	115,143	38.38	1,214[3]D	.....	.....
New Liskeard	78,790	.....	.....	.....	78,790	38.75	.....	78,790	38.75	2,000xD	.....	.....
Newmarket	26,322	28,514 w	.....	.....	54,836	15.23	.....	54,836	15.23	? S	? S	.....
New Toronto	389,835	6,485	162,000	.....	558,320	175.46	.....	558,320	175.46	4,420 S	3,111 S	.....
Oakville	206,465[4]	.....	.....	.....	206,465	57.90	.....	206,465	57.90	6,358[4]S	[4] S	.....
Orangeville	5,173	27,173	.....	.....	32,346	12.91	.....	32,346	12.91	‡	1,067 S	.....
Orillia	159,645	314,994	.....	.....	474,649	61.30	.....	474,649	61.30	‡	2,104 S	.....
Paris	5,000	55,708	57,493	.....	118,201	27.20	28,360	89,841	20.67	3,000 S	30 S	.....
Parry Sound	25,540	255,724	.....	.....	281,264	81.76	.....	281,264	81.76	32 S	800 D	.....
Pembroke	235,345	.....	.....	.....	235,345	28.12	‡	‡		‡	.....	.....
Penetanguishene	45,540	31,403	.....	.....	76,943	19.50	.....	76,943	19.50	1,690 D	5,104 S	.....
Perth	88,196	102,541	21,767	.....	212,504	58.40	.....	212,504	58.40	505 S	6,175 S	.....

‡ Reports from municipality do not segregate this item.
r Railway guarantee.
t Telephones.
w Includes some water works.
[2] Owing to fire, results not comparable.
[3] If $4,217 on capital account not included, result would be $3,003 S.
[4] E. L. and W. W.
* This liability is often in the nature of a contingent one, and is usually secured by first mortgages.

S—Surplus.
D—Deficit.
g Gas.
x Approximate.

§ These figures are practically as reported by the municipalities. It was impossible to standardize, check and confirm them in all cases.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		ACCUMULATED TAX ARREARS	
	Dominion Census		Town's Rep't								
	1911	1921	1923	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
Petrolia	3,518	3,148	3,000	$122,006	$40.66	$1,609,665	$537	$80,441	$26.81	$16,159	$5.39
Picton	3,564	3,356	3,135	24,634	7.85	2,031,735	648	71,395	22.77	638	.20
Port Colborne	1,624	3,415	3,625	238,704	65.85	2,262,456 [1]	624	127,414	35.15	10,357	2.86
Port Hope	5,092	4,456	4,575	‡		2,436,906	533	120,386	26.31	11,690	2.55
Prescott	2,801	2,636	2,597	72,128	27.77	1,648,528	635	68,666	26.44	47,152	18.16
Preston	3,883	5,423	5,509	425,928	77.31	3,454,468	627	154,620	28.07	28,096	5.10
Renfrew	3,846	4,906	5,000	355,351	71.07	3,432,092	686	161,349	32.27	36,419	7.28
Rockland	3,397	3,496	3,256	30,000	9.21	669,600	206	40,600	12.47	10,598	3.25
St. Mary's	3,388	3,847	4,017	‡		2,444,564	609	101,088	25.17	7,037	1.75
Sandwich	2,302	4,415	5,010	‡		6,538,512	1,305	316,070	63.08	111,632	22.28
Simcoe	3,227	3,953	4,025	633,639	157.42	2,780,412	691	134,291	33.36	2,888	.72
Smith's Falls	6,370	6,790	6,793	477,099	70.23	3,787,980	558	211,988	31.21	30,074	4.43
Strathroy	2,823	2,691	2,642	107,029	40.51	1,396,987	529	63,038	23.86	1,531	.58
Sturgeon Falls	2,199	4,125	4,417	238,567	54.01	2,401,933 [2]	544	86,510	19.59	54,198	12.27
Sudbury	4,150	8,621	8,498	666,203	78.40	6,189,430	728	332,572	39.13	157,246	18.50
Thorold	2,273	4,825	5,492	309,881	56.43	2,697,430	491	135,749	24.72	35,767	6.51
Tillsonburg	2,758	2,974	3,086	236,215	76.55	1,970,270	638	75,863	24.58	2,192	.71
Timmins	.....	3,843	7,725	201,356	26.06	3,897,506	505	192,294	24.89	27,988	3.62
Trenton	3,988	5,902	6,127	963,343	157.23	3,506,998	572	155,608	25.40	38,001	6.20
Walkerton	2,601	2,344	2,367	‡		936,507	398	54,751	23.13	14,540	6.14
Walkerville	3,302	7,059	8,088	1,718,260	212.44	12,426,245	1,563	516,365	63.84	52,206	6.45
Wallaceburg	3,438	4,006	4,530	331,650	73.21	2,134,194	471	129,922	28.68	?	
Waterloo	4,359	5,883	6,096	529,325	86.83	4,933,140	809	192,198	31.53	2,465	.40
Welland	5,318	8,654	8,705	531,286	61.03	9,297,415	1,068	319,330	36.68	109,284	12.55
Weston	1,875	3,166	3,569	419,513	117.54	2,867,734	804	133,986	37.54	42,533	11.92
Whitby	2,248	2,800	3,049	424,477	139.22	1,847,745	606	98,518	32.31	34,785	11.41
Wingham	2,238	2,092	2,440	230,327	94.40	1,142,888	468	56,078	22.98	655	.27

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA.

[1] There is in addition a fixed assessment of $4,240,275 which pays school taxes only.
[2] 1922.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements, Public Utilities—following page)					Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT ¶ (Treasury Notes, Bank Bills, Loans, Overdrafts and Bills Payable)	
	SCHOOLS (High and Public)	LOCAL IMPROVEMENTS		TOTAL GROSS (b) DEBENTURE DEBT								
		Ratepayer's Share	City's Share									
	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
Petrolia	$10,739	$19,011	$8,790	$222,172	$74.05	9.8%	.....		$222,172	$74.05	.....	
Picton	22,166	2,467	.....	39,795	12.69	1.7%	.....		39,795	12.69	.....	
Port Colborne	199,723	.....	.....	495,903	136.80	18.2%	.....		495,903	136.80	$ 5,955	$1.64
Port Hope	33,681	Total for L. I.	23,050	264,863	57.89	7.7%	$6,300	$1.38	258,563	56.51	45,811	10.01
Prescott	2,884	‡	‡	170,441	45.63	8.8%	25,836	9.95	144,605	55.68	926	.36
Preston	106,007	140,779	33,311	660,916	119.97	15.9%	.....		660,916	119.97	182,492	33.13
Renfrew	34,320	Total for L. I.	147,033	806,835	161.36	21.5%	.....		806,835	161.36	290,382	58.08
Rockland	6,000	.....	.....	48,000	14.74	1.9%	.....		48,000	14.74	3,000	.92
St. Mary's	118,000	87,919	137,241	500,618	124.62	16.6%	40,215	10.01	460,403	114.61	10,000	2.49
Sandwich	463,090	Total for L. I.	871,496	1,580,706[4]	315.51	42.1%	.....		1,580,706	315.51	114,274	22.81
Simcoe	35,435	216,686	222,909	730,144	181.40	24.0%	.....		730,144	181.40	72,266	17.95
Smith's Falls	85,838	82,054	‡	832,555	122.56	16.3%	.....		832,555	122.56	4,000*x*	.59
Strathroy	33,054	Total for L. I.	61,673	176,547	66.82	8.9%	.....		176,547	66.82	13,400	5.07
Sturgeon Falls	2,732	‡	‡	359,845	81.47	10.8%	.....		359,845	81.47	62,300	14.10
Sudbury	262,862	150,099	137,466	1,194,239	140.53	18.7%	.....		1,194,239	140.53	386,534	45.48
Thorold	38,456	217,902	Total for L. I.	461,752	84.08	11.2%	.....		461,752	84.08	57,000	10.39
Tillsonburg	61,632	Total for L. I.	47,967	276,167[5]	89.49	11.9%	17,409	5.64	258,758	83.85	12,000	3.89
Timmins	40,362	Total for L. I.	95,145	287,915	37.27	4.9%	.....		287,915	37.27	105,934	13.71
Trenton	156,234	266,914	284,550	1,081,410	176.50	23.5%	.....		1,081,410	176.50	32,580	5.32
Walkerton	.....	Total for L. I.	54,487	203,574	86.00	11.5%	10,801	4.56	192,773	81.44	23,000	9.72
Walkerville	945,224	257,797	62,326	2,505,035[4]	309.72	41.3%	.....		2,505,035	309.72	18,163	2.25
Wallaceburg	94,949	Total for L. I.	172,755	582,331	128.55	17.2%	.....		582,331	128.55	?	
Waterloo	163,983	Total for L. I.	298,081	763,346	125.22	16.7%	12,271	2.01	751,075	123.21	129,573	21.25
Welland	302,022	?	?	1,298,553	149.17	19.9%	413,411	47.49	885,142	101.68	81,125	9.31
Weston	250,965	66,474	36,516	552,552	154.82	20.6%	.....		552,552	154.82	13,690	3.84
Whitby	105,521	Total for L. I.	169,022	585,536	192.04	25.6%	.....		585,536	192.04	37,000	12.14
Wingham	29,245	61,832	114,296	414,499	169.88	22.7%	46,294	18.97	368,205	150.91	747	.31

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA.

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%.

‡ Reports from municipalities do not segregate this item.
x Approximate.
[4] Also liable for proportion of debentures issued by the Essex Border Utilities Commission.
[5] Includes $76,000 guaranteed loan.

¶ The amounts in this column may vary greatly from time to time and what is true for December 31st of one year may be far from the amount which would be listed hereunder 3 or 6 months later.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	GROSS DEBENTURE DEBT PUBLIC UTILITIES						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. sinking funds)		RESULTS FOR THE YEAR § (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing *	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
Petrolia	$58,285	$41,881	.....	.....	$100,166	$33.39	.....	$100,166	$33.39	$3,576 D	$4,619 S	.....
Picton	15,161*z*	*z*	.....	.....	15,161	4.84	.....	15,161	4.84	1,200*x*D	1,000*x*S	.....
Port Colborne	61,072	60,347	$132,000	$3,780	257,199	70.95	.....	257,199	70.95	?	2,518 S	.....
Port Hope	62,824	.....	.....	.....	62,824	13.73	‡	‡		‡	.....	.....
Prescott	58,871	16,083	.....	.....	74,954	28.86	$2,477	72,477	27.91	1,667 S	6,615 S	.....
Preston	152,774	82,214	.....	.....	234,988	42.66	.....	234,988	42.66	278 D	877 S	.....
Renfrew	126,147	325,337	.....	.....	451,484	90.29	.....	451,484	90.29	5,312 D	8,367 S	.....
Rockland	.....	18,000	.....	.....	18,000	5.53	.....	18,000	5.53	.....	3,500[2]D	.....
St. Mary's	45,287	55,678	.....	.....	100,965	25.13	‡			957 S	561 S	.....
Sandwich	?	.....	124,800		?		.....	?		?	?	.....
Simcoe	62,721	33,784	.....	.....	96,505	23.98	.....	96,305	23.98	2,991*x*S	3,536 S	.....
Smith's Falls	189,778	165,678	.....	.....	355,456	52.33	.....	355,456	52.33	5,913 S	8,323 S	.....
Strathroy	37,708	31,801	.....	.....	69,518	26.31	.....	69,518	26.31	4,664 D	5,305 S	.....
Sturgeon Falls	88,364	18,990	13,924	.....	121,278	27.46	.....	121,278	27.46	? D	6,536 S	.....
Sudbury	178,203	84,865	264,968	.....	528,036	62.13	.....	528,036	62.13	4,399 D	30,000*x*S	.....
Thorold	97,250	4,621	50,000	.....	151,871	27.65	.....	151,871	27.65	1,804 D	3,657 S	.....
Tillsonburg	1,016	26,774	.....	.....	27,790	9.01	5,247	22,543	7.30	‡	5,735 S	.....
Timmins	86,559	.....	.....	.....	86,559	11.21	.....	86,559	11.21	‡	.....	.....
Trenton	110,467	.....	7,600	.....	118,067	19.27	.....	118,067	19.27	459 S	.....	.....
Walkerton	7,757*y*	.....	.....	.....	7,727	3.26	‡			281 S	.....	.....
Walkerville	.....	257,931	528,854	.....	786,775	97.27	.....	786,775	97.27	.....	12,253 S	.....
Wallaceburg	183,529*y*	67,152	.....	.....	250,681	55.34	.....	250,681	55.34	‡	12,441 S	.....
Waterloo	89,368	89,223	.....	47,191*g*	225,782	37.04	4,032	221,750	36.38	948 S	3,158 S	$2,288 S
Welland	168,250	198,040	.....	.....	366,290	42.08	12,434	353,856	40.65	933 S	4,000*x*S	.....
Weston	96,208	36,830	.....	.....	133,039	37.28	.....	133,039	37.28	.....	5,415 S	.....
Whitby	112,559*z*	.....	48,500	.....	161,059	52.82	.....	161,059	52.82	1,955 D	5,038 S	.....
Wingham	72,424	69,135	.....	.....	141,559	58.02	3,681	137,878	56.51	1,007 S	2,978 S	.....

‡ Reports from municipality do not segregate this item.
* This liability is generally in the value of a contingent one and is usually secured by first mortgage.
[2] Being first year only.
x Approximate.
z E. L. and P. and W.W.
y Includes sewers.
g Gas.

D—Deficit.
S—Surplus.

§ These figures are practically as reported by the municipalities. It was impossible to standardize, check and confirm them in all cases.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a) (Real Property only)		TAXES LEVIED [11]			ACCUMULATED TAX ARREARS (Municipal only)	
	Dominion Census		Town's Report			SCHOOL DISTRICTS ¶	MUNICIPAL ONLY	COMBINED TOTAL ¶		
	1911	1921	1923	Amount	Per Capita	Amount	Amount	Per Capita	Amonnt	Per Capita
QUEBEC										
Asbestos	2,224	2,189	2,875	$1,126,325	$392	$29,750x	$20,500x	$10.52	$ 7,644[6]	$2.66
Aylmer	3,109	2,970	3,700	1,280,000	346	14,860	17,055	8.63	29,000[6]	7.84
Bagotville	1,011	2,204	2,350	908,123	386	9,484	11,906	9.10	13,710[6]	5.83
Baie St. Paul	1,857	2,291	2,159	278,525	128	5,607	2,785	3.89	1,913[6]	.87
Beauharnois	2,015	2,250	2,260	1,364,833	604	6,858	18,915	11.40	37,636[6]	16.65
Beauport	.....	3,240	2,800	1,385,615	495	?	8,314	?	2,077[6]	.74
Berthier	1,335	2,193	1,850	823,250	445	6,670	9,832	8.92	28,180	15.23
Black Lake [1]	2,645	2,656	2,693	991,050	368	8,919	14,907	8.85	9,313	3.46
Bromptonville [1]	1,239	2,603	1,318	357,445	259	6,550	5,362	8.63	3,282	2.38
Buckingham	3,854	3,835	3,961	682,153	172	18,978	30,203[7]	12.42	15,586[6]	3.93
Cap de la Madeline	2,101	6,738	6,122	2,948,321	482	40,628	44,380	13.89	79,721[6]	13.02
Chicoutimi	5,880	8,937	9,584	5,025,997	524	39,319	140,000x	18.71	351,502[6]	36.67
Coaticook	3,165	3,554	3,849	1,750,650	455	16,910	42,511	15.44	61,834[6]	16.06
Drummondville	1,725	2,852	4,690	1,784,495	380	10,799	55,689	14.18	40,017[6]	8.53
East Angus	.....	3,802	4,706	2,015,975	428	27,432	47,319	15.88	46,369[6]	9.85
Farnham [1]	3,560	3,343	3,727	1,609,375	432	19,000x	22,219	11.06	9,131	2.45
Granby	4,750	6,785	7,500	3,897,630	520	37,831	62,866	13.43	15,998	2.13
Grand Mere [4]	4,783	7,631	7,500	3,292,517[2]	439	75,000x	82,000x	20.93	65,914	8.79
Iberville [1]	1,905	2,454	2,900	1,203,905	415	9,000x	24,848	11.67	17,796	6.14
Joliette	6,346	9,113	10,409	4,327,595	416	47,713	207,607[7]	24.53	85,413[6]	8.20
Jonquiere	2,345	4,851	5,044	2,725,230	540	23,619	25,713	9.78	34,226[6]	6.79
Kenogami	.....	2,557	2,843	1,817,950[8]	639	20,092	28,415[7]	17.06	14,132[6]	4.97
Lachute	2,407	2,592	2,900	829,045	286	11,768	21,332[7]	11.39	5,238[6]	1.81
Laprairie	2,388	2,158	2,300	908,810	395	9,037	13,688	9.88	22,933[6]	9.97
La Tuque	2,934	5,603	5,700	3,132,063	549	37,939	98,451	23.93	33,401	5.86
Lauzon	3,978	4,966	4,716	2,391,927	507	9,143	25,331	7.31	33,518[6]	7.11
Laval-des-Rapides	.....	1,989	3,000	439,034	146	1,622	15,731	5.78	24,575[6]	8.19
Longueuil	3,972	4,682	5,321	4,614,254	867	36,869	79,796	21.92	239,202[6]	44.95
Loretteville	1,588	2,066	1,895	850,000	449	9,549	17,785[7]	14.42	2,632[6]	1.39
Magog [5]	3,978	5,159	5,206	1,853,435	356	16,000x	65,165	15.59	17,840	3.43

(a) Standard Assessment, Municipalities 2,000 to 10,000, $750 per capita

¶ For details and explanations of SCHOOLS, see page 35.

[1] 1924 figures. [2] Nearly $12,000,000 temporarily exempted.

x Approximate.

[4] As at July 31st, 1924.

[5] As at November 30th, 1924.

[6] Cash on hand, arrears of taxes, etc.

[7] Ordinary Receipts—Tax Levy not known.

[8] Over $5,000,000 temporarily exempted.

[11] In many cases taxes levied for municipal purposes had to be estimated on the basis of mill rate. Owing to the many special taxes levied, such as rental, business, personal, etc., these amounts are frequently an approximation.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	GROSS DEBENTURE DEBT				RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (d) ¶	TOTAL SINKING FUNDS ON HAND ¶		NET TOTAL DEBENTURE DEBT (Total Gross Debt less Sinking Funds) ¶		FLOATING DEBT (Municipal only)	
	School District ¶	Municipal	Total (b) (School District and Municipality)								
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
QUEBEC											
Asbestos	$36,100	$ 69,141	$105,241	$36.61	4.9%	.....		$ 105,241	$36.61	$ 1,464	$ .51
Aylmer	15,549	189,214	204,763	55.34	7.4%	9,234	$2.49	195,529	52.85	41,880	11.32
Bagotville	14,700	164,400	179,100	76.21	10.1%	.....		179,100	76.21	154,483	65.74
Baie St. Paul	16,300	12,976	29,276	13.56	1.8%	.....		29,276	13.56	36,500	16.91
Beauharnois	6,868	147,500	154,368	68.30	9.1%	8,356	3.70	146,012	64.60	51,113	22.62
Beauport	68,600	.....	68,600	24.50	3.3%	.....		68,600	24.50	5,400	1.93
Berthier	.....	62,000	62,000	33.51	4.5%	.....		62,000	33.51	115,302	62.33
Black Lake (1)	32,600	154,000	186,600	69.29	9.2%	12,480	4.63	174,120	64.66	68,205	25.33
Bromptonville	4,660	44,666	49,326	35.74	4.7%	.....		49,326	35.74	.....	
Buckingham	20,000	197,900	217,900	55.02	7.3%	20,666	5.22	197,234	49.80	71,375	18.02
Cap de la Madeleine	187,500	418,000	605,500	98.92	13.2%	12,361	2.02	593,139	96.90	118,786	19.41
Chicoutimi	160,439	1,436,013	1,596,452	166.57	22.2%	104,155	10.86	1,492,297	155.71	98,199	10.25
Coaticook	41,000	197,833	238,833	62.05	8.2%	16,817	4.37	222,016	57.68	789	.21
Drummondville	66,310	559,166	625,476	133.36	17.7%	15,550	3.31	609,926	130.05	304,773	64.98
East Angus	64,600	341,500	406,100	86.29	11.5%	.....		406,100	86.29	96,667	20.54
Farnham (1)	5,500[2]	225,000	230,500	61.85	8.2%	.....		230,500	61.85	194,976[3]	52.31
Granby	180,000	265,000	445,000	59.33	7.9%	25,176	3.35	419,824	55.98	29,451	3.93
Grand Mere (4)	557,600	769,100	1,326,700	176.89	23.5%	133,223	17.76	1,193,477	159.13	68,785	9.17
Iberville (1)	26,000	291,800	317,800	109.59	14.6%	14,506	5.00	303,294	104.59	6,884	2.37
Joliette	205,200	718,000	923,200	88.68	10.8%	96,820	9.30	826,380	79.38	228,170	21.92
Jonquiere	138,114	508,370	646,484	128.17	17.1%	14,919	2.96	631,565	125.21	36,503	7.24
Kenogami	81,700	172,300	254,000	89.34	11.7%	1,662	.58	252,338	88.76	11,700	4.12
Lachute	10,405	101,514	111,919	38.59	5.1%	330	.11	111,589	38.48	6,733	2.32
Laprairie	.....	120,500	120,500	52.39	7.0%	1,172	.51	119,328	51.88	4,544	1.98
La Tuque	131,800	796,300	928,100	162.82	21.7%	54,062	9.48	874,038	153.34	73,253	12.85
Lauzon	10,075	299,900	309,975	65.73	8.7%	8,460	1.79	301,515	63.94	6,498	1.38
Laval-des-Rapides	.....	324,600	324,600	108.20	14.4%	18,068	6.02	306,532	102.18	121,848	40.62
Longueuil	82,792	1,146,128	1,228,920	230.96	30.8%	51,158	9.62	1,177,762	221.34	175,521	32.99
Loretteville	49,000	.....	49,000	25.86	3.4%	.....		49,000	25.86	15,702	8.29
Magog (5)	118,853	384,535	503,388	96.69	12.9%	60	.01	503,328	96.68	22,132	4.25

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA.

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%.

¶ For details and explanation re SCHOOLS, see page 35.

1 1924 figures.

2 There was in addition a floating debt of $108,099.

3 Against this cash on hand or in bank of $72,595.

4 As at July 31st, 1924.

5 As at November 30th, 1924.

FINANCAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	PUBLIC UTILITIES Gross Debenture Debt					SCHOOL DISTRICTS ¶				
	Water Works	Electric Light and Power	Others	Gross Total Amount	Gross Total Per Capita	Assessed Value for Taxation	Tax Collections (not levy)	Debenture Debt	Sinking Funds	Net Debenture Debt
QUEBEC										
Asbestos	$ 42,000	$13,000	.....	$ 55,000	$19.13	$ 880,525	$10,748	$36,100	.....	$36,100
Aylmer	122,214y	.....	.....	122,214	33.03	1,480,349	11,905	15,549	$2,633	12,916
Bagotville	135,000x	.....	.....	135,000	57.45	948,349	8,634	14,700	.....	14,700
Baie St. Paul	12,976	.....	.....	12,976	6.01	280,325	5,607	16,300	.....	16,300
Beauharnois	96,030y	4,635	.....	100,665	44.54	1,714,618	6,547	6,868	.....	6,868
Beauport	.....	.....	.....	.....		1,287,297[1]	19,738[1]	67,600[1]	.....	68,600[1]
Berthier	?	.....	.....	?		1,667,625	5,659	.....	.....	
Black Lake	100,000x	.....	.....	100,000x	37.13	991,050	7,137	32,600	.....	32,600
Bromptonville	.....	.....	.....	.....		823,730	6,550	4,660	.....	4,660
Buckingham	183,000	.....	.....	183,000	46.21	699,526	18,500	20,000	.....	20,000
Cap de la Madeleine	350,000y	.....	.....	350,000	57.18	5,417,057	37,251	187,500	5,000	182,500
Chicoutimi	530,000y	.....	.....	530,000	55.30	4,368,810	37,930	160,439	3,683	156,756
Coaticook	.....	47,000	.....	47,000	12.21	1,693,480	17,270	41,000	1,000	40,000
Drummondville	162,324y	.....	.....	162,324	34.61	2,078,670	11,784	66,310	.....	66,310
East Angus	130,000x	.....	.....	130,000x	27.62	2,443,275	26,250	64,600	.....	64,600
Farnham	100,000	100,000	25,000	225,000	60.37	1,652,035	19,576	5,500	.....	5,500
Granby	160,000	.....	.....	160,000	21.33	4,873,990	41,543	180,000	10,176	169,824
Grand Mère	540,444	67,734	.....	608,178	81.09	15,347,642	65,024	557,600	28,318	529,282
Iberville	80,000	15,000	.....	95,000	32.76	1,168,430	6,758	26,000	2,006	23,994
Joliette	325,000x	135,000x	.....	460,000	44.19	3,959,280	53,916	205,200	.....	205,200
Jonquiere	.....	.....	.....	.....		3,145,876	20,592	138,114	.....	138,114
Kenogami	?	.....	.....	?		5,833,500	22,204	81,700	1,662	80,038
Lachute	?	.....	.....	?		738,273	12,688	10,405	.....	10,405
Laprairie	?	?	.....	?		1,078,390	8,150	.....	.....	.....
La Tuque	290,338	.....	225,000h	515,338	90.41	6,366,462	36,763	131,800	.....	131,800
Lauzon	?	.....	.....	?		1,572,730	7,988	10,075	1,260	8,815
Laval-des-Rapides	160,000x	.....	.....	160,000x	53.33	540,909	1,834	.....	.....	.....
Longueuil	175,000	.....	.....	175,000	32.89	4,312,565[1]	24,872[1]	82,792[1]	.....	82,792
Loretteville	.....	.....	.....	.....		732,855	11,045	49,000	.....	49,000
Magog	29,760	132,750	.....	162,510	31.21	1,347,680	15,456	118,853	60	118,713

x Approximate.
h Housing.
y Sewers included.
[1] Includes part of Parish.

¶June 30th, 1923. School Taxes, Debts and Sinking Funds included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year, and in some cases, the boundaries of school and municipal districts, do not coincide. They are also administered by separate bodies.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a) (Real Property only)		TAXES LEVIED[11]			ACCUMULATED TAX ARREARS	
	Dominion Census		Town's Report			SCHOOL DISTRICTS ¶	MUNICIPAL ONLY	COMBINED TOTAL ¶		
	1911	1921	1923	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita
QUEBEC										
Megantic	2,816	3,140	2,912	$1,031,780	$354	$10,133	$ 45,959[3]	$19.26	$43,224[2]	$14.84
Montmagny	2,617	4,145	4,500	1,968,550	437	9,907	35,846[3]	10.17	73,503[2]	16.33
Montreal Est.[4]	.....	1,776	2,500	13,899,580	60	21,872	102,986[3]	49.94	892,248[2]	356.90
Montmorency	1,717	3,600	3,820	791,897	207	15,743	13,126[3]	7.56	10,223[2]	2.68
Mont Joli	2,141	2,799	3,000	882,635	294	9,449	10,900[3]	7.11	7,729[2]	2.58
Mont-Laurier	752	2,211	2,122	533,875	252	10,204	9,500x	9.29	24,771[2]	11.67
Nicolet	2,593	2,342	3,000	659,930	220	7,832	19,650[3]	9.16	11,135[2]	3.71
Plessisville	1,559	2,032	2,000	720,025	360	8,670	11,520	10.10	19,771[2]	9.88
Pointe Aux Trembles[4]	1,167	1,764	2,443	3,175,683	1,300	46,259	114,680[3]	65.88	1,052,638[2]	430.88
Pointe Claire	793	2,617	4,300	3,496,495	813	19,000	52,000x	16.51	72,306[2]	16.82
Richmond	2,175	2,450	2,452	1,345,605	549	13,095[1]	16,861[1]	12.22	6,334[1]	2.58
Rimouski	3,097	3,612	4,063[1]	3,361,799[1]	827	6,380	39,123[1]	11.20	15,912[1]	3.92
Riviere du Loup	6,774	7,703	7,671	3,534,062	461	43,280	75,000x	15.42	102,033[2]	13.30
Roberval	1,737	2,068	2,145	708,417	330	9,310	12,000	9.93	9,997[2]	4.66
Sorel	8,420	8,174	8,520	3,193,500	375	19,579	84,515	12.22	52,163[2]	6.12
Ste. Agathe des Monts	2,020	2,812	3,000	1,689,475	563	18,438	30,000x	16.15	33,458[2]	11.15
Ste. Anne de Bellevue	1,416	2,212	2,230	1,966,760	882	12,714	19,500x	14.45	143,382[2]	64.30
St. Jean (St. Johns)	5,903	7,734	9,135	6,470,940	708	26,477	75,000x	11.11	34,044[2]	3.73
St. Jerome (Terrebonne Co.)	3,473	5,491	6,227	2,629,427	422	14,939	78,000x	14.92	57,483	9.23
St. Jerome de Matane	2,056	3,050	3,150	1,325,000	420	6,101	26,901[3]	10.48	1,362[2]	.43
St. Lambert	3,344	3,890	6,000	8,786,589	1,464	63,112	159,274	37.06	102,304	17.05
St. Laurent[4]	1,860	3,232	3,600	3,508,925	975	38,861	65,000	28.85	99,640[2]	27.68
St. Pierre[4]	2,201	3,535	3,800	4,511,283	1,187	49,165	45,676	24.96	61,675[2]	16.23
Ste. Therese	2,120	3,043	3,200[1]	2,493,000[1]	779	10,527	17,000[1]	8.60	5,100[1]	1.59
Terrebonne	1,990	2,056	2,000	796,000	398	6,056	7,500[3]	6.78	148,421[2]	74.21
Thetford Mones	7,261	7,886	7,113	3,905,900	549	37,321	102,699[3]	19.68	328,863[2]	46.23
Valleyfield	9,449	9,215	9,356	3,599,050	385	39,102	112,584[3]	16.21	33,172[2]	3.54
Victoriaville	3,028	3,759	4,640	2,087,459	450	12,152	35,000x	10.16	?	
Waterloo	1,886	2,063	2,000	791,400	396	11,578	20,716[3]	16.15	39,725[2]	19.86
Windsor	2,233	2,330	2,085	872,000	418	2,400x	16,000x	8.82	10,540[2]	5.05

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA.

¶ For detail and explanation re SCHOOLS see page 38

[11] In many cases taxes levied for municipal purposes had to be estimated on the basis of the mill rate. Owing to the many other taxes levied, such as rental, personal and business, this estimate is usually below the actual figure.

* Estimated.

(x) Approximate.

[1] 1924 figures.

[2] Cash on hand, arrears of taxes, etc.

[3] Ordinary receipts, tax levy unknown.

[4] Under the Montreal Metropolitan Commission.

FINANCAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	GROSS DEBENTURE DEBT				Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND		NET TOTAL DEBENTURE DEBT (Total Gross Debt less Sinking Funds)		FLOATING DEBT (Municipal only)	
	School District	Municipal	Total (b) (School District and Municipality)								
	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
QUEBEC											
Megantic	$ 212	$255,447	$255,659	$87.79	11.7%	.....		$255,659	$87.79	$41,623	$14.29
Montmagny	.....	378,099	378,099	84.02	11.2%	$ 6,550	$ 1.46	371,549	82.56	16,059	3.57
Montreal Est. (5)	93,710	1,600,043	1,693,753	677.50	90.3%	29,384	11.75	1,664,369	665.75	1,115,684	446.27
Montmorency	99,400	31,626	131,026	34.30	4.6%	.....		131,026	34.30	47,914	12.54
Mont Joli	15,965	5,084	21,049	7.02	1.0%	.....		21,049	7.02	14,800	4.93
Mont Laurier	40,000	51,750	91,750	43.24	5.7%	.....		91,750	43.24	52,060	24.53
Nicolet	43,500	100,000x	143,500	47.83	6.3%	.....		143,500	47.83	10,000x	3.33
Piessisville	.....	97,614	97,614	48.81	6.5%	.....		97,614	48.81	.....	
Pointe aux Trembles (5)	394,452	1,898,000	2,292,452	938.37	125.1%	10,131	4.15	2,282,321	934.22	1,166,720	477.57
Pointe Claire	48,000	984,500	1,032,500	240.12	32.0%	69,523	16.18	962,977	223.94	174,357	40.55
Richmond	.....	94,268[1]	94,268	38.45	5.1%	.....		**94,268[1]**	**38.45**	45,281[2]	18.43
Rimouski	30,000[1]	352,400[1]	382,400[1]	94.12	12.4%	30,731[1]	7.56	351,669[1]	86.56	24,950[1]	6.14
Riviere du Loup	190,000	1,531,538	1,721,538	224.42	30.0%	38,301	4.99	1,683,237	219.43	.....	
Roberval	45,600	88,921	134,521	62.71	8.3%	.....		134,521	62.71	27,343	12.75
Sorel	96,000	688,500	784,500	92.08	12.3%	6,691	.79	777,809	91.29	277,679	32.59
Ste. Agathe des Monts	62,800	369,919	432,719	144.24	19.2%	13,971	4.66	418,748	139.58	121,257	40.42
Ste. Anne de Bellevue	3,093	411,300	414,393	185.83	24.7%	37,000x	16.59	377,393	169.24	195,059	87.47
St. Jean (St. Johns)	24,875	880,864	905,739	99.15	13.2%	9,841	1.08	895,898	98.07	88,800	9.72
St. Jerome (Terrebone Co.)	24,000[2]	637,206	661,206	106.18	14.1%	52,428	8.42	608,778	97.76	30,700	4.93
St. Jerome de Matane	.....	258,836	258,836	82.17	10.9%	.....		258,836	82.17	13,912	4.42
St. Lambert	140,075	3,049,308	3,189,383	531.56	70.8%	95,145	15.86	3,094,238	515.70	381,481[3]	63.58
St. Laurent (5)	275,000	911,300	1,186,300	329.53	43.9%	13,352	3.71	1,172,948	325.82	43,500	12.08
St. Pierre (5)	213,513	628,200	841,713	221.50	29.5%	15,197	4.00	826,516	217.50	33,825	8.90
Ste. Therese	177,000[1]	166,000[1]	343,000	107.19	14.3%	4,500[1]	1.41	338,500	105.78	1,700[1]	.53
Terrebonne	10,500	214,055	224,055	112.08	15.0%	.....		224,055	112.03	123,767	61.88
Thetford Mines	65,000	387,000	452,000	63.54	8.4%	.....		452,000	63.54	123,585	17.37
Valleyfield	41,925	656,000	697,925	74.60	9.9%	9,460	1.01	688,465	73.59	10,286	1.10
Victoriaville	40,625	7,653[4]	48,278	10.40	1.3%	.....		48,278	10.40	376,430[4]	81.13
Waterloo	5,000	100,000	105,000	52.50	7.0%	25,332	12.67	79,668	39.83	90,259	45.13
Windsor	.....	110,019	110,019	52.77	7.0%	45,071	21.62	64,948	31.15	24,311	11.66

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA.

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT, 20%.

¶ For details re SCHOOLS see page 38.

[1] 1924 figures.

[2] Includes Provincial Government Loan, $43,234.

[3] Net figures. In 1924 Bonds to extent of $375,000 were issued, which no doubt would reduce this amount.

[4] 1922 Report—Latest available.

[5] Under Montreal Metropolitan Commission.

(x) Approximate.

FINANCAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	PUBLIC UTILITIES Gross Debenture Debt					SCHOOL DISTRICTS ¶				
	Water Works	Electric Light and Power	Others	Gross Total Amount	Gross Total Per Capita	Assessed Value for Taxation	Tax Collections (not levy)	Debenture Debt	Sinking Funds	Net Debenture Debt
QUEBEC										
Megantic	$30,000x	$ 5,000x	.....	$35,000	$12.02	$ 844,437	$ 8,792	$ 212	.....	$ 212
Montmagny	.....	.....	.....	.....		1,981,370	9,466	.....	.....	.....
Montreal Est.	78,000x	.....	.....	78,000	31.20	7,290,760	21,978	93,710	.....	93,710
Montmorency	.....	.....	.....	.....		1,311,990	10,065	99,400	.....	99,400
Mont Joli	.....	.....	.....	.....		821,655	8,896	15,965	.....	15,965
Mont Laurier	.....	.....	.....	.....		680,240	7,461	40,000	.....	40,000
Nicolet	?	.....	.....	?		559,430	7,734	43,500	.....	43,500
Plessisville	45,000x	.....	24,000h	69,000	34.50	666,925	8,064	.....	.....	.....
Pointe aux Trembles	?	.....	.....	?		5,114,615	35,529	394,452	.....	394,452
Pointe Claire	?	?	.....	?		4,386,300	22,176	48,000	$4,803	43,197
Richmond	43,000x	.....	.....	43,000	17.54	1,257,845	16,282	.....	.....	.....
Rimouski	185,046[1]	.....	84,400h	269,446	66.32	1,595,000	7,451	30,000[1]	.....	30,000
Riviere du Loup (Fraserville)	505,171[3]	308,022[3]	.....	813,193	106.01	3,543,780	40,510	190,000	.....	190,000
Roberval	25,000[3]	50,000[3]	.....	75,000	34.97	669,817	10,062	45,600	.....	45,600
Sorel	?	.....	.....	?		3,253,925	21,184	96,000	.....	96,000
Ste. Agathe des Monts	360,000xz	.....	.....	360,000	120.00	2,196,039	20,596	62,800	1,988	60,812
Ste. Anne de Bellevue	285,000z	.....	126,300h	411,300	184.44	1,972,610	13,276	3,093	.....	3,093
St. Jean (St. Johns)	?	.....	.....	?		5,148,750	26,170	24,875	.....	24,875
St. Jerome (Terrebone Co.)	66,743	205,000	.....	271,743	43.64	3,234,707	15,344	49,809[2]	2,727	47,082
St. Jerome de Matane	250,000y	.....	.....	250,000	79.37	1,355,820	7,099	.....	.....	.....
St. Lambert	245,000x	93,000x	843,266h	1,181,266	196.88	8,452,069	61,004	140,075	.....	140,075
St. Laurent	170,000[3]	.....	.....	170,000	47.22	4,762,545	34,458	275,000	9,952	265,048
St. Pierre	.....	.....	.....	.....		4,097,158	44,068	213,513	.....	213,513
Ste. Therese	.....	.....	.....	.....		877,300	10,288	177,000[1]	.....	177,000[1]
Terrebonne	?	?	.....	?		883,515	4,586	10,500	.....	10,500
Thetford Mines	180,000[3]	.....	.....	180,000	25.33	3,731,250	36,182	65,000	.....	65,000
Valleyfield	?	?	.....	?		6,698,650	39,556	41,925	.....	41,925
Victoriaville	?	?	.....	?		2,025,288	12,964	40,625	.....	40,625
Waterloo	40,000	.....	.....	40,000	20.00	744,050	11,399	5,000	.....	5,000
Windsor	66,000	.....	.....	66,000	31.65	128,370	3,502	.....	.....	.....

x Approximate. y Includes sewers. z EL. & P. and W.W.

[1] 1924 figures.

h Housing.

[2] Includes $25,809 other loans, which in previous year was listed as Debenture Debt.

[3] 1922 figures.

¶ June 30th, 1923. School Taxes, Debts and Sinking Funds included with municipal figures only in order to make possible a general comparison with towns of other provinces. The fiscal year, and in some cases, the boundaries of school and municipal districts do not coincide. There is also separate administration.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			NET GENERAL DEBENTURE DEBT (Net Total Debt less Net Public Utilities Debt)		ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		ACCUMULATED TAX ARREARS	
	Dominion Census		Town's Rep't	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	1911	1921	1923								
NEW BRUNSWICK											
Bathurst	960	3,327	4,000	$45,351	$11.34	$1,699,900	$425	$50,839	$12.71	$21,003	$5.25
Campbellton	3,817	5,570	6,500	380,391	58.52	5,528,100	850	112,248	17.27	68,929	10.60
Chatham	4,666	4,506	5,000	141,000	28.20	2,034,700	407	94,374	18.87	65,045	13.01
Edmundston**	1,821	4,035	4,000	436,000	109.00	1,981,300	495	53,369	13.34	46,000	11.50
Fredericton	7,208	8,114	8,500*x*	568,832	66.92	10,896,375	1,282	257,355	30.27	61,713	7.26
Newcastle	2,945	3,507	3,500	‡		1,920,000	548	64,908	18.54	38,269	10.93
Sackville	2,039	2,113	2,500	‡		1,450,500	580	54,000	21.60	20,000	8.00
Sussex	1,906	2,198	2,000	103,414	51.70	1,458,200	729	49,659	24.82	5,446	2.72
St. Stephen	2,836	3,452	3,600	166,581	46.27	2,804,900	779	86,775	24.10	15,821	4.39
Woodstock	3,856	3,380	3,377	161,665	47.87	3,912,730	1,158	77,000	22.80	15,264	4.52
NOVA SCOTIA											
Bridgewater	2,775	3,147	3,200*x*	229,336	71.68	1,549,802	484	51,685*	16.15	18,000	5.63
Dartmouth	5,058	7,899	7,899	305,433	38.18	4,926,100	616	142,919	17.87	63,405	7.93
Dominion	2,589	2,390	2,500*x*	40,000	16.00	518,684	207	21,418	8.56	3,338	1.33
Inverness**	2,719	2,963	3,000*x*	13,024	4.34	446,460	148	18,267*	6.09	8,200	2.73
Kentville	2,304	2,717	2,700*x*	116,450	43.13	1,110,150	411	46,561*	17.24	14,573	5.40
Liverpool	2,109	2,294	2,500	52,432	20.97	948,540	379	31,204	12.48	733	.29
Lunenburg	2,681	2,792	3,000	147,295	49.09	1,426,186	475	56,773*x*	18.92	14,500	4.83
New Glasgow	6,383	8,974	9,000	419,279	46.58	6,601,365	673	181,841	20.20	61,798	6.86
New Waterford	.....	5,615	6,000	70,443	11.74	1,450,710	241	75,745	12.62	27,061	4.51
North Sydney	5,418	6,585	6,000*x*	250,999	41.83	2,513,750	419	94,266	15.71	29,942	4.99
Parrsboro	2,856	2,748	2,749	25,272	9.19	541,666	197	25,497	9.27	12,230	4.45
Pictou	3,179	2,988	3,000	56,723	18.91	1,553,010	518	45,209	15.07	1,573	.52
Springhill	5,713	4,958	6,300	67,671	10.74	936,395	149	52,103	8.27	12,639	2.01
Stellarton	3,910	5,312	5,500	182,120	33.11	2,273,500	413	72,752	13.23	15,000	2.73
Sydney Mines	7,470	8,327	8,350	199,935	23.94	2,404,858	288	93,911*	11.25	61,132	7.32
Trenton	1,749	2,844	2,812	129,893	46.19	2,267,955	807	49,939	17.76	17,641	6.27
Truro	6,107	7,562	8,000	‡		4,684,967	585	144,661	18.08	8,032	1.00
Westville	4,417	4,550	?	‡		1,328,750	292	42,315	9.30	22,400	4.92
Windsor	3,452	3,591	3,000	132,174	44.05	1,605,600	535	56,196	18.73	32,406	10.80
Yarmouth	6,600	7,073	7,000	64,086	9.15	4,169,650	595	131,344*x*	18.76	25,000	3.57
PRINCE EDWARD ISLAND											
Summerside	2,678	3,228	3,179	17,124	5.39	2,572,100	809	32,424	10.20	1,365	.43

(a) STANDARD ASSESSMENT, MUNICIPALITIES 2,000 TO 10,000, $750 PER CAPITA.

x Approximate.

‡ Reports from municipalities do not segregate this item.

** Unable to elicit a reply from municipality.

* Receipts.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	GROSS DEBENTURE DEBT (With details for Schools and Local Improvements. Public Utilities—following page)					Relation of Gross Debenture Debt to Standard Assessment (d)	TOTAL SINKING FUNDS ON HAND ✓		NET TOTAL DEBENTURE DEBT (Total Gross Debt Less Sinking Funds)		FLOATING DEBT ¶ (Treasury Notes, Bank Bills, Loans, Overdrafts and Bills Payable)	
	SCHOOLS (High and Public)	LOCAL IMPROVEMENTS		TOTAL GROSS (b) DEBENTURE DEBT								
		Ratepayer's Share	City's Share									
	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
NEW BRUNSWICK												
Bathurst	$ 5,000	‡	‡	$291,000	$72.75	9.7%	$23,429	$5.85	$267,571	$66.90	$20,000	$5.00
Campbellton	99,000	.....	$130,000	992,000	152.61	20.3%	69,511	10.69	922,489	141.92	50,689	7.79
Chatham	35,000	.....	.....	456,000	91.20	12.1%	112,221	22.45	333,779	66.75	60,604	12.12
Edmundston**	175,000	‡	‡	956,000	241.25	32.2%	19,169	4.79	945,831	236.46	32,262	8.07
Fredericton	164,500	.....	.....	962,488	113.23	15.1%	59,780	7.03	902,708	106.20	61,713	7.26
Newcastle	75,000	.....	.....	243,000	69.43	9.3%	62,034	17.72	180,966	51.71	6,450	1.84
Sackville	4,700	.....	.....	267,200	106.88	14.2%	36,386	14.55	230,814	92.33	3,211	1.28
Sussex	125,000	.....	.....	222,000	111.00	14.8%	45,094	22.55	176,906	88.45	6,213	3.10
St. Stephen	47,000	.....	.....	504,200	140.05	18.6%	93,784	26.05	410,416	114.00	31,500	8.75
Woodstock	29,000	.....	.....	337,209	99.85	13.3%	13,335	3.95	323,874	95.90	2,750	.81
NOVA SCOTIA												
Bridgewater	50,000	.....	.....	439,000	137.19	18.3%	58,664	18.33	380,336	118.86	.....	
Dartmouth	287,200	.....	.....	1,271,500	158.96	21.2%	105,247	13.16	1,166,233	145.80	93,358	11.67
Dominion	30,000	.....		46,000	18.40	2.6%	.....		46,000	18.40	.....	
Inverness	.....	.....	.....	70,500	23.50	3.1%	22,976	7.65	47,524	15.84	6,345	2.11
Kentville	12,500	.....		381,100	141.15	18.8%	39,300	14.55	342,200	126.74	4,868	1.80
Liverpool	10,500	.....	.....	205,500	82.20	10.9%	37,705	15.08	167,795	67.12	156	.06
Lunenburg	25,000	.....	.....	252,000	84.00	11.2%	36,966	12.32	215,034	71.67	35,894	11.96
New Glasgow	126,700	.....	.....	1,031,950	114.65	15.3%	290,678	32.29	741,272	82.36	20,580	2.29
New Waterford	27,000	.....	.....	80,000	12.14	1.1%	9,557	1.45	70,443	10.70	13,158	2.00
North Sydney	70,000	.....	.....	469,000	78.16	10.4%	92,085	15.34	376,915	62.82	33,947	5.65
Parrsboro	12,500	.....	.....	106,300	38.67	5.1%	4,408	1.60	101,892	37.06	17,998	6.55
Pictou	30,000	.....	.....	268,200	89.40	11.9%	29,262	9.75	238,938	79.64	225	.07
Springhill	80,000	.....	.....	248,000	39.36	5.2%	54,016	8.57	184,984	29.36	12,502	1.98
Stellarton	74,000	$4,500	130,000	326,500	59.36	7.9%	56,584	10.29	269,916	49.07	8,183	1.49
Sydney Mines	107,000	.....	.....	390,800	46.80	6.2%	121,115	14.50	269,685	32.30	51,898	6.21
Trenton	17,000	.....	115,500	257,300	91.50	12.2%	43,942	15.63	213,358	75.87	13,482	4.79
Truro	197,100	.....	.....	972,660	121.58	16.2%	283,052	35.38	689,608	86.20	8,322	1.04
Westville	?			103,000	22.64	3.0%	33,261	7.31	69,739	15.33	3,500	.77
Windsor	35,000	.....	.....	280,000	93.33	12.4%	34,581	11.53	245,419	81.80	28,509	9.50
Yarmouth	.....	.....	.....	454,500	64.93	8.6%	22,426	3.20	432,074	61.73	.....	.....
PRINCE EDWARD ISLAND												
Summerside	24,500	.....	.....	162,500	51.12	6.8%	55,865	17.57	106,635	33.54	3,564	1.12

(b) STANDARD DEBENTURE DEBT, MUNICIPALITIES 2,000 TO 10,000, $150 PER CAPITA.

(d) STANDARD RELATION DEBT TO STANDARD ASSESSMENT 20%.

‡ Reports from municipality do not segregate this item.
** 1922 figures, see p. 39.

¶ The amounts in this column may vary greatly from time to time, and what is true for December 31st of one year may be far from the amount which would be listed hereunder three or six months later.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	GROSS DEBENTURE DEBT PUBLIC UTILITIES						SINKING FUNDS	NET PUBLIC UTILITIES DEBENTURE DEBT (P.U. debt less P.U. sinking funds)		RESULTS FOR THE YEAR § (After deduction of operation, depreciation, debt retirement and interest charges)		
	Water Works	Electric Light and Power	Housing	Others	GROSS TOTAL Amount	GROSS TOTAL Per Capita	PUBLIC UTILITIES	Amount	Per Capita	Water Works	Electric Light and Power	Others
NEW BRUNSWICK												
Bathurst	$242,000	.....	.....	.....	$242,000	$60.50	$19,780	$222,220	$55.56	$ 32 S	.....	.....
Campbellton	303,000*y*	$100,000	$184,094	.....	587,094	90.32	45,000*x*	542,094	83.40	20,447 D	$5,050 S	.....
Chatham	173,500	105,000	.....	.....	278,500	55.70	85,721	192,779	38.55	578 Sm	3,696 S	.....
Edmundston**	275,000	110,000	140,000	.....	525,000	131.25	15,169	509,841	127.46	24,828 D	8,803 S	.....
Fredericton	225,000	.....	124,957	.....	349,957	41.17	16,081	333,876	39.28	2,175*x*D	.....	.....
Newcastle	60,000*y*	15,000	.....	.....	75,000	21.43	‡	‡		‡	‡	.....
Sackville	136,500	.....	60,000	.....	196,500	78.60	‡	‡		800*x*D	‡	.....
Sussex	52,000	45,000	.....	.....	97,000	48.50	23,508	73,492	36.75	‡	‡	.....
St. Stephen	245,000	.....	57,000	.....	302,000	83.88	58,165	243,835	67.73	1,640 S	.....	.....
Woodstock	88,000	.....	39,209	$35,000[1]	162,209	48.03	.....	162,209	48.03	7,255 D	.....	.....
NOVA SCOTIA												
Bridgewater	137,000*y*	93,000	.....	.....	230,000	71.87	39,000*x*	151,000	47.19	‡	‡	.....
Dartmouth	408,800	.....	189,000	266,000*f*	863,800	107.99	53,000*x*	810,800	101.36	‡	.....	$2,476*f* S
Dominion	6,000	.....	.....	.....	6,000	2.40	.....	6,000	2.40	‡	? D	.....
Inverness	55,500*y*	.....	.....	.....	55,500	18.50	21,000	34,500	11.50	?	.....	.....
Kentville	89,500	33,750	127,500	.....	250,750	92.87	25,000	225,750	83.61	‡	‡	.....
Liverpool	35,600	105,200	.....	.....	140,800	56.32	25,437	115,363	46.15	615 D	1,625 S	.....
Lunenburg	78,500	.....	.....	.....	78,500	26.16	10,761	67,739	22.58	1,000 S	.....	.....
New Glasgow	461,100	.....	.....	.....	461,100	51.23	139,107	321,993	35.78	2,957 S	.....	.....
New Waterford	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Sydney	155,000	.....	.....	.....	155,000	25.83	29,084	125,916	20.99	6,419 D	.....	.....
Parrsboro	53,500	24,300	.....	.....	77,800	28.30	1,180	76,620	27.87	273 S	1,589 D	.....
Pictou	125,900	58,000	.....	.....	183,900	61.30	1,685	182,215	60.73	581 S	917 S	.....
Springhill	145,500	.....	.....	.....	145,500	23.10	28,187	117,313	18.62	1,318 S	.....	.....
Stellarton	99,000	.....	.....	.....	99,000	18.00	11,204	87,796	15.96	1,402 S	.....	.....
Sydney Mines	94,000	.....	.....	.....	94,000	11.26	24,250	69,750	8.35	‡	.....	.....
Trenton	102,500	.....	.....	.....	102,500	36.45	19,035	83,465	29.68	7,352 D	.....	.....
Truro	182,230	168,725	.....	.....	350,955	43.87	17,208[2]	.....		‡	23,281 S	.....
Westville	76,000*y*	.....	.....	.....	76,000	16.70	‡	.....		‡	.....	.....
Windsor	124,500	.....	.....	.....	124,500	41.50	11,255	113,245	37.75	1,503 S		
Yarmouth	370,000	13,500			383,500	54.78	15,512	367,988	52.58	? D	‡	
PRINCE EDWARD ISLAND												
Summerside	90,000*y*	40,000	.....	.....	130,000	40.89	40,489	89,511	28.16	‡	269 S	

‡ Reports from municipality do not segregate this item.
x Approximate.
y Sewers included.
f Ferries.
** 1922 figures, see p. 39.

[1] Agricultural Society guarantee.
[2] On account E. Light System only. W. Works not segregated.

D Deficit.
S Surplus.
Sm Interest on debt not charged.

§ These figures are practically as reported by municipalities. It was impossible to standardize, check and confirm them in all cases.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY (6)	POPULATION	AREA IN SQUARE MILES	ASSESSED VALUE FOR TAXATION (3)	TAXES LEVIED	TAX ARREARS (2)	GROSS DEBENTURE DEBT: PUBLIC UTILITIES (1)	GROSS DEBENTURE DEBT: TOTAL (Including Revenue Producing)	SINKING FUNDS ON HAND	FLOATING DEBT
BRITISH COLUMBIA									
Coldstream	325	26.5	$ 824,345	$ 20,543	$ 4,096	$100,000	$ 123,000	$ 36,520	$ 13,480
Coquitlam	2,450	58.0	1,593,026	34,459	17,542	.....	101,675	34,136	14,537
Delta	2,500	65.6	6,252,401[4]	104,461	11,714	225,000	468,897	103,899	400
Esquimalt	5,000	2.3	3,227,668	100,310	23,534	22,500	385,500	42,101	10,000
North Vancouver	5,000	75.0	5,428,468	209,338	128,480	303,125	1,452,402	206,526	84,918
Oak Bay	6,000	4.0	4,582,473[5]	185,711	39,952	226,650	1,112,735	388,126	28,654
Penticton	4,000	11.0	2,181,959[7]	107,785	39,500	776,200	1,028,400	144,096	52,836
Richmond	5,000	47.0	6,508,697[4]	121,014	69,795	365,000	750,022	135,571	7,451
Saanich	12,000	70.3	8,270,703	244,891	58,309	653,800	1,203,145	419,176	16,418
Summerland	1,850	20.3	1,334,807	53,662	28,119	472,100	551,200	108,857	6,979
West Vancouver	3,000	38.0	2,730,889	118,398	73,878	319,500	869,800	155,657	.....
MANITOBA (All rural)			[9]	[9] [10]	[11]				
Assiniboia	1,086	33.8	3,061,835	74,936	86,628	.....	197,744v	.....	29,873k
Birtle	1,758	324.0	3,078,980	91,667	49,126	.....	104,048v	.....	?
Cornwallis	985	216.0	2,282,695	49,866	59,585	.....	94,000	.....	.....
Dauphin	5,245	568.6	2,477,547	134,273	174,914	.....	248,584v	.....	90,000
Fort Garry	3,100	26.9	3,551,390	198,125	227,360	w632,957	w1,452,299v	158,171	178,929
Kildonan East	7,254	12.5	5,354,530	191,692	352,444	w508,068	w1,219,512v	109,285	?
Kildonan West	4,930	2.9	4,220,178	163,784[8]	292,887	w486,294	w1,345,900	120,578	?
Macdonald	2,419	429.2	7,836,159	121,179	144,989	80,000	184,027v	14,427	3,400k
Miniota	2,204	360.0	3,217,677	96,209	58,995	75,000	233,764v	34,125	.....
Minitonas	2,025	454.4	1,599,135	82,510	75,539	.....	148,966v	.....	?
Pipestone	3,062	432.0	4,000,025	110,722	64,440	103,344	312,990	33,500	5,000
Portage la Prairie	5,770	740.9	10,244,670	203,842	168,200	.....	195,277v	.....	.....
Rosser	743	170.3	3,006,890	83,681	81,636	.....	92,619v	.....	.....k
Springfield	5,087	624.8	4,527,090	125,224	245,183	.....	193,745v	.....	.....
St. Andrews	2,457	283.3	3,356,055	106,258	119,773	.....	187,794v	.....	?
St. James	12,169	8.0	7,571,960	452,262	981,550	w2,295,845	w3,538,495v	25,633	205,780
St. Vital	6,322	22.5	5,479,375	196,334	350,843	w 413,788	w1,249,654v	94,360	139,747
Wallace	2,279	430.0	3,675,215	92,100	56,158	70,000	293,602v	51,168	.. ....
Westbourne	2,650	498.0	4,647,340	105,552	102,084	.....	111,396v	.....	?
Woodworth	2,149	315.6	3,407,520	99,320	44,944	60,000	299,155v	17,795	?

([6]) These figures have not been put on a per capita basis as Standards used can not be fairly applied to rural municipalities.

wIncludes share net liability Great Winnipeg Water District, which is carried largely by the General Rate.

Fort Garry	$187,618	St. James	$546,795
Kildonan East	207,224	St. Vital	188,574
Kildonan West	251,857		

x Approximate.

[1] Includes any debt on account of Housing.

[2] In British Columbia Municipalities the amounts do not include property sold for taxes and now owned by municipality.

[3] Rural Municipalities in B.C. as a rule, do not tax improvements.

[4] Improvements taxed at 50%.

[5] Improvements taxed at 25%.

[7] Improvements taxed at 10%.

[8] Exclusive of Local Improvements.

[9] For Manitoba Municipalities, Assessment and Tax levy that of year 1924.

[10] Manitoba Municipalities include Municipal Commissioners' Tax, which is about 11.5% of the total.

[11] Includes Tax lands, tax sale certificates.

v School Debt unknown and omitted.

k 1924 information.

FINANCAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

COUNTY (4)	POPULATION (In area liable for County Taxes) Rural	Urban	Area in Square Miles (5)	ASSESSED VALUE For LOCAL TAXATION (Area liable for County Taxes) (1)	TAXES LEVIED (2)	GROSS DEBENTURE DEBT (3)	SINKING FUNDS	FLOATING DEBT (Treasury Notes, Bank Loans, Bank overdrafts)
Brant	15,382	4,345	338	$14,119,911[6]	$157,159	$ 307,802[6]	.....	$ 57,242[6]
Bruce	26,305	15,565	1,461	29,732,643	309,316	196,566[6]	.....	70,000[6]
Carleton	31,380	6,012	883	19,842,913	288,278	2,002,348	$17,829	425,000
Essex	28,369	26,023	659	74,315,614	351,328	380,968[6]	.....	231,153[6]
Frontenac	17,290	680	1,072	5,959,057	115,792	125,180[6]	.....	107,810[6]
Grey	33,963	11,018	1,676	26,952,575	235,738	335,000[6]	80,152[6]	20,000
Haldimand	13,001	7,297	445	13,658,372	172,994	372,000	.....	327,396[6]
Halton	10,447	11,604	356	19,683,974	157,770	685,196	.....	75,000
Hastings	25,972	6,759	1,701	17,484,138	292,039	211,249[6]	.....	195,147[6]
Huron	30,603	14,989	1,258	41,821,659	208,115	168,000	17,468	.....
Lanark	3,939	11,075	1,041	13,682,449	124,494	553,715[6]	.....	113,943
Leeds and Grenville	27,433	5,084	1,175	17,776,402	262,456	362,453[6]	.....	70,000
Lennox & Addington	13,862	3,781	700	9,421,175	117,569	106,200[6]	.....	35,000[6]
Lincoln	17,910	8,755	300	18,517,081	287,335	1,594,000[6]	268,240[6]	349,474[6]
Middlesex	37,079	6,292	1,191	40,905,134	349,571	452,793[6]	194,785	110,000
Norf lk	17,338	8,057	625	16,015,721	179,415	516,923[6]	.....	70,000[6]
Ontario	23,225	22,677	808	22,660,202	161,386	455,958[6]	.....	98,000[6]
Oxford	24,445	5,903	743	31,209,957	213,896	303,257[6]	.....	107,303
Peel	15,615	7,187	454	18,311,115	177,167	478,665[6]	.....	.....
Peterborough	16,003	3,270	907	9,546,274	150,956[6]	112,536[6]	.....	44,245[6]
Prescott and Russell	44,384	11,835	835	18,760,313	319,411	1,463,911[6]	.....	84,282[6]
Prince Edward	10,245	4,572	370	9,982,670	119,398	112,121[6]	.....	18,091
Renfrew	29,717	20,024	1,700	20,937,719	195,943	1,048,417[6]	.....	35,000[6]
Stormont, Dundas and Glengarry	43,203	15,894	1,213	30,387,544	301,140	922,355	.....	155,737
Waterloo	21,150	19,172	490	28,833,234	181,458	268,768[6]	.....	26,843[6]
Welland	22,938	16,215	355	42,814,410	334,622	565,257[6]	42,802[6]	106,620
Wellington	24,426	10,275	988	30,090,289	338,794	.....	.....	67,617
Wentworth	27,887	5,881	422	22,606,560	287,649	1,043,383[6]	.....	?
York	113,614	22,327	848	88,966,181	454,215	490,706[6]	34,063[6]	70,712[6]

[1] It should be remembered that this property is also liable for taxation by the township, village or town within whose limits it lies.

[2] These taxes are levied on the various municipalities within the county, not on individuals.

[3] As far as can be ascertained, none of these counties have debentures outstanding for purposes in the nature of public utilities.

[4] These figures have not been put on a per capita basis as standards used can not be fairly applied to Rural Municipalities.

[5] Only the area on which county may levy taxes is included.

[6] 1924 figure.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	TAX SALE LAND OR CERTIFICATES HELD	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD	TOTAL SINKING FUNDS ON HAND ✓	
	Dominion Census		Town's Report							Schools Only	Total (including schools)				
	1911	1921	1923	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita	Assessment (c)	Amount	Per Capita
BRITISH COLUMBIA															
Alberni	?	998	510	$ 267,700	$ 525	$ 13,896	$27.25	$ 9,006		.....	$ 70,130	$137.51	27.5%	$41,166	$80.72
Armstrong	?	983	1,000	813,184	813	26,306	26.31	7,212		40,400	188,691	188.69	37.7%	60,771	60.77
Chilliwack	1,657	1,767	1,800	990,035	550	56,043	31.14	7,225		29,000	271,163	150.65	30.1%	49,646	27.58
Courtenay	.....	810	810	786,434	971	21,976	27.13	9,282		30,000	211,600	261.23	52.2%	15,627	19.29
Cumberland	1,237	3,176	1,045	263,225	252	11,439	10.94	1,215		.....	5,800	5.50	1.1%	.....	
Duncan	.....	1,178	1,200	673,585	561	17,303	14.42	5,090		18,500	191,500	159.58	31.9%	49,134	40.94
Enderby	835	783	800	492,119	615	20,704	25.88	9,560		27,500	116,000	145.00	29.0%	27,686	34.61
Grand Forks	1,577	1,469	1,500	718,675	479	33,902	22.60	12,821		.....	76,000	50.67	10.1%	5,162	3.44
Greenwood	778	371	400	122,340	306	7,949	19.87	7,073		.....	58,072[u]	145.18	29.0%	.....	
Kaslo	722	950	950	315,254	332	14,306	15.06	3,978		15,500	53,000	55.79	11.1%	19,514	20.54
Ladysmith	3,295	1,967	2,000	560,055	280	20,044	10.02	5,428		.....	96,477	48.24	9.6%	42,000	21.00
Merritt	703	1,721	1,800	523,130	291	24,878	13.82	13,012		21,000	111,000	61.67	12.3%	30,401	16.89
Port Alberni	.....	1,056	1,100	589,233	536	32,841	29.86	23,670		5,000	197,600	179.64	35.9%	17,374	15.79
Port Moody	.....	1,030	1,200	1,411,570	1 176	55,852	46.54	10,243		.....	144,300	120.25	24.0%	22,027	18.36
Salmon Arm	.....	627	650	676,948	1,041	22,660	34.86	8,873		14,000	156,500	240.77	48.1%	30,042	46.22
ALBERTA															
Athabaska	227	425	400	286,872	717	32,882	82.21	189,773	5,000	?	188,385v	470.96	94.2%	.....	
Bassano	540	799	800	1,051,712	1,315	77,137	96.42	40,253	?	?	279,644v	349.56	69.9%	.....	
Beverley	.....	1,039	1,000	605,720	606	29,878	29.88	33,186	36,135	41,675	61,025	61.03	12.2%	.....	
Big Valley[3]	.....	1,057	1,000	565,218	565	29,327	29.33	26,316	.....	30,586	40,726	40.73	8.1%	.....	
Blairmore	1,137	1,552	1,200	948,230	790	21,512	17.93	53,695	.....	23,900	62,992	52.49	10.5%	.....	
Bow Island	307	427	500	434,940	870	8,922	17.84	65,880	.....	22,340	83,706	167.41	33.5%	.....	
Camrose	1,586	1,892	2,200	865,000	393	97,259	44.21	38,311	78,339	?	225,574v	102.53	20.5%	.....	
Cardston	1,207	1,612	2,000	1,119,404	560	36,076	18.04	14.517v	?	?	72,360v	36.18	7.2%	.....	
Castor	1,659	710	800	361,472	452	26,640	33.30	2,496v	?	?	33,561v	41.95	8.4%	.....	
Claresholm	809	963	1,000	523,055	523	43,555	43.56	12,457v	?	?	88,673v	88.67	17.7%	.....	
Coronation	.....	645	700	393,610	562	38,157	54.51	29,160[2]	27,646	25,200	75,231	107.47	21.5%	.....	
Didsbury	726	842	900	363,995	404	33,726	37.47	6,696v	?	?	17,631v	19.59	3.9%	.....	
Edson	497	1,138	1,500	787,860	525	42,058	28.04	29,959	?	41,000	45,600	30.40	6.1%	.....	
Fort Saskatchewan[3]	782	982	900	462,928	514	29,205	32.45	13,600	15,000	11,000x	43,712	48.57	9.7%	.....	
Gleichen	583	668	660	336,957	511	25,898	39.23	3,477v	?	?	28,877v	43.75	8.7%	.....	
Grande Prairie	.....	1,061	1,600	1,307,310	817	38,920	24.32	40,792	.....	?	35,362v	22.10	4.4%	.....	
Hanna	.....	1,364	1,600	590,045	369	45,538	28.46	19063	11,356[3]	?	62,401[3]v	39.00	7.8%	.....	
Hardisty	351	517	600	221,936	370	18,227	30.38	2,558v	?	17,500	28,866	48.11	9.6%	.....	
High River	1,182	1,198	1,200	722,865	602	60,573	50.48	47,321	22,712	13,933	125,889	104.91	20.9%	.....	
Innisfail	602	941	1,000	411,996	412	38,553	38.55	16,851	?	14,367	27,317	27.32	5.4%	.....	

(a) Standard Assessment, Municipalities 400 to 2,000, $500 per capita.

(b) Standard Debenture Debt, Municipalities 400 to 2,000, $100 per capita.

(c) Standard Relation, Debt to Standard Assessment, 20%

(u) City of Greenwood Relief Act (1921).
(2) Reserve for Non-collection, $16,615.
(x) Approximate.
v Schools omitted.
(3) 1924 figures.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	TAX SALE LAND OR CERTIFICATES HELD	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND	
	Dominion Census		Town's Report							SCHOOLS ONLY	TOTAL (including schools)				
	1911	1921	1923	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita
ALBERTA															
Lacombe	1,029	1,133	1,300	$ 579,505	$ 446	$ 46,788	$35.99	$ 20,980v	$.....	$25,000x	$ 75,000	$ 57.69	11.5%	$.....	$
Leduc	523	756	500	182,725	365	25,065	50.13	2,398v	.....	?	27,973v	55.94	11.2%	.....	
Macleod	1,844	1,723	1,800	1,288,710	716	86,509	47.06	50,286	550,000x	?	570,000v	316.67	63.3%	.....	
Magrath	995	1,069	1,200	161,235	134	10,007v	8.34	19,663	?	23,513	38,220	31.85	6.3%	.....	
Morinville	385	460	600	144,930	242	9,419	15.70	3,857	1,000	10,000	20,541	34.24	6.8%	.....	
Nanton	571	710	600	350,575	584	10,281v	17.14	6,000x	.....	13,550	46,550	77.58	15.5%	.....	
Olds	917	764	900	480,045	533	28,423	31.58	6,163v	?	3,500x	8,640	9.60	1.9%	.....	
Peace River	.....	980	1,000	809,094	809	38,507	38.51	93,542	31,037[1]	14,070[1]	14,070[1]	14.07	2.8%	.....	
Pincher Creek	1,027	888	1,000	1,336,678	1,337	31,520	31.52	9,767v	?	?	56,449v	56.45	11.3%	.....	
Ponoka	642	1,549	700	553,886	791	17,954	25.65	3,534v	?	?	16,545v	23.64	4.7%	.....	
Raymond	1,465	1,394	1,600	323,169	202	35,368	22.11	26,851	.....	22,000	68,091	42.56	8.5%	.....	
Redcliffe	220	1,137	1,100	4,078,869	3,707	185,464	168.60	675,684v	175,232	29,650	352,800	320.70	64.1%	.....	
St Albert	614	800	800	332,373	415	20,525	25.66	6,386	?	10,000	27,869	34.84	6.9%	.....	
St. Paul de Metis	.....	869	1,000	400,255	400	6,237	6.24	20,754x	?	10,816[1]	12,166	12.17	2.4%	.....	
Stettler	1,444	1,416	1,500	1,368,040	912	59,628	39.75	30,033	.....	30,033	142,625	95.08	19.0%	.....	
Strathmore	531	584	600	142,882	238	21,127	35.21	23,813	400	2,205	8,105	13.51	2.7%	.....	
Taber	1,400	1,705	1,682	798,460	475	76,026	45.20	195,682	155,327	50,546	163,798	97.38	19.4%	3,468	2.06
Tofield	586	500	450	661,839	1,470	45,280	100.62	235,675v	5,500	9,000x	106,573	236.82	47.3%	2,085	4.63
Vegreville	1,029	1,479	1,700	1,228,566	723	72,659	42.74	26,816	6,697	31,000[1]	209,079[1]	122.99	24.6%	45,917[1]	27.01
Vermilion	625	1,272	1,400	760,658	543	70,288	50.21	28,227	114,421	25,017	78,687	56.20	11.2%	.....	
Vulcan	.....	641	900	120,146	133	22,283	24.76	21,000	.....	?	12,500v	13.89	2.8%	.....	
Wainwright	788	975	1,000	756,405	756	47,756	47.76	147,778[1]	73,237[1]	?	60,058[1]v	60.06	12.0%	6,849[1]	6.85
Youngstown	.....	410	701	223,140	318	18,231	26.00	6,125v	?	?	8,440v	12.04	2.4%	.....	
SASKATCHEWAN															
Areola	794	605	648	564,443	871	23,550	36.34	8,816	8,129	6,058	73,120	112.84	22.5%	3,522	5.44
Assiniboia	.....	1,006	1,210	1,022,875	845	40,606	33.56	8,532	13,759	30,482	115,082	95.11	19.0%	.....	
Battleford	1,335	1,229	1,100	822,334	748	60,972	55.43	183,271	205,743	146,993	797,144	724.68	144.9%	.....	
Biggar	315	1,535	2,000	1,125,311	563	54,056	27.03	13,577	30,744	16,216	94,803	47.40	9.5%	20,421	10.21
Broadview	702	839	898	556,863	620	28,729	31.97	19,413	16,098	8,570	35,915	39.99	6.9%	.....	
Canora	435	1,230	1,320	1,051,391	797	51,303	38.87	20,569	68,034	19,921	175,935	133.28	26.6%	.....	
Carnduff	469	494	494	376,309	762	14,396	29.14	7,887	1,591	1,876	10,890	22.04	4.4%	.....	
Craik	435	570	610	469,536	770	18,805	30.83	9,909	1,735	24,855	44,396	72.78	14.5%	.....	
Davidson	389	652	652	575,079	882	26,668	40.90	5,535	9,807	15,282	84,819	130.09	26.0%	29,546	45.32
Duck Lake	379	437	467	326,788	700	9,170	19.63	3,056	4,039	5,277	20,537	43.97	8.8%	4,369	6.70
Govan	390	495	530	534,162	1,007	20,032	37.80	10,993	2,772	8,980	35,534	67.04	13.4%	.....	

(a) Standard Assessment, Municipalities 400 to 2,000, $500 per capita.

(b) Standard Debenture Debt, Municipalities 400 to 2,000, $100 per capita.

(c) Standard Relation, Debt to Standard Assessment, 20%

(x) Approximate.

(v) Schools omitted.

(1) As at Dec. 31st, 1924.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	TAX SALE LAND OR CERTIFICATES HELD	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND	
	Dominion Census		Town's Report							SCHOOLS ONLY	TOTAL (including schools)				
	1911	1921	1923	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita
SASKATCHEWAN															
Gravelbourg	.....	1,106	1,183	$ 844,394	$ 714	$ 35,583	$30.08	$ 12,157	$ 6,928	$ 863	$102,424	$86.58	17.3%	$.....	$.....
Grenfell	709	765	790	479,198	606	16,104	20.38	3,360	.....	6,877	25,576	32.37	6.4%	.....	.....
Gull Lake	606	788	843	692,200	821	24,294	28.82	12,512	13,341	7,638	22,215	26.35	5.3%	.....	.....
Herbert	559	827	1,132	688,033	608	26,834	23.70	5,690	10,739	9,969	24,500	21.64	4.3%	.....	.....
Humboldt	859	1,822	1,700	1,222,471	719	72,631	42.72	124,824	73,609	49,166	598,704	352.12	70.4%	.....	.....
Indian Head	1,285	1,439	1,540	1,180,516	767	55,016	35.72	12,817	12,066	17,417	219,409	142.47	28.5%	17,578	11.41
Kerrobert	320	788	841	950,720	1,130	51,772	61.56	69,871	63,605	11,484	116,673	138.73	27.7%	.....	.....
Kindersley	456	1,003	1,073	927,549	864	46,507	43.34	12,867	57,185	14,823	159,676	148.81	29.7%	.....	.....
Langham	389	430	430	264,475	615	15,260	35.49	2,755	7,891	21,161	32,854	76.40	15.3%	.....	.....
Lanigan	392	426	456	251,350	551	15,397	33.75	4,325	28,542	19,621	23,790	52.17	10.4%	.....	.....
Leader	?	765	818	588,550	719	20,739	25.35	2,359	10,009	11,672	23,970	29.30	5.8%	.....	.....
Lloydminster	441	469	502	702,484	1,399	33,479	66.69	28,985	32,970	1,815	16,004	31.88	6.3%	.....	.....
Lumsden	695	498	530	426,100	804	14,492	27.34	2,913	4,138	652	12,021	22.68	4.5%	.....	.....
Maple Creek	936	1,002	1,071	1,271,915	1,188	43,905	40.99	21,700	7,993	18,337	107,655	100.51	20.1%	.....	.....
Melfort	599	1,746	1,868	1,748,849	936	92,725	49.64	70,388	46,171	51,603	255,943	137.01	27.4%	30,444	16.30
Milestone	436	472	472	435,291	922	12,717	26.94	924	911	13,057	28,312	59.98	11.9%	.....	.....
Mossomin	1,143	1,099	1,100	791,742	720	40,831	37.12	6,185	11,225	22,564	57,173	51.98	10.4%	.....	.....
Morse	290	559	550	420,447	764	19,758	35.92	9,625	10,144	4,317	11,556	21.01	4.2%	.....	.....
Nokomis	374	547	585	501,298	857	27,299	46.66	5,375	35,843	8,906	56,864	97.24	19.4%	.....	.....
Outlook	685	704	753	697,912	927	35,544	47.22	24,130	47,448	15,251	87,290	115.92	23.2%	.....	.....
Oxbow	630	602	644	451,357	701	20,694	32.13	6,993	3,496	3,360	27,655	42.94	8.6%	.....	.....
Qu'Appelle	851	688	736	502,555	682	23,007	31.26	3,379	5,287	6,084	21,769	29.58	5.9%	.....	.....
Radisson	305	431	431	335,550	778	13,963	32.40	5,140	4,683	7,902	23,348	54.17	10.8%	.....	.....
Radville	233	883	945	470,231	498	21,104	22.33	5,134	9,396	11,303	16,582	17.55	3.5%	.....	.....
Rosetown	317	865	924	798,510	864	37,219	40.28	6,936	12,332	22,995	62,310	67.44	13.5%	5,550	6.01
Rosthern	1,172	1,074	1,149	915,645	797	36,630	31.88	20,032	20,811	36,564	80,439	70.01	14.0%	.....	.....
Rouleau	679	590	631	486,816	771	23,538	37.29	7,576	2,826	17,824	84,667	134.18	26.8%	.....	.....
Saltcoats	432	479	530	390,344	736	12,929	24.39	5,680	2,428	1,889	35,415	66.82	13.4%	.....	.....
Scott	420	236	200	262,325	1,312	16,789	83.94	52,925	53,626	2,359	168,518	842.59	168.5%	.....	.....
Shaunavon	.....	1,146	1,226	1,261,135	1,029	48,556	39.60	14,972	13,163	15,661	29,298	23.84	4.7%	.....	.....
Star City	132	591	632	486,840	770	18,013	28.50	8,094	1,845	31,797	31,797	50.31	10.1%	.....	.....
Strasbourg	811	514	511	613,220	1,200	20,022	39.18	9,946	2,218	3,525	23,085	45.18	9.0%	.....	.....
Sutherland	421	961	900	786,601	874	45,195	50.22	39,373	67,154	46,167	318,486	353.87	70.7%	21,809	24.23
Tisdale	250	783	838	464,765	554	21,844	26.07	5,849	2,549	14,252	15,985	19.08	3.8%	.....	.....
Unity	149	611	654	650,501	995	20,858	31.89	6,285	509	5,570	60,268	92.15	18.4%	.....	.....
Wadena	255	544	582	518,481	891	24,415	41.95	9,782	16,497	21,870	45,255	77.76	15.5%	.....	.....
Watrous	781	1,101	1,100	916,364	833	58,648	53.31	56,925	96,767	13,629	328,348	298.50	59.7%	.....	.....
Whitewood	447	499	525	392,788	748	13,795	26.27	7,205	1,894	5,957	20,540	39.12	7.8%	.....	.....

(a) Standard Assessment, Municipalities 400 to 2,000, $500 per capita.

(b) Standard Debenture Debt, Municipalities 400 to 2,000, $100 per capita.

(c) Standard Relation, Debt to Standard Assessment, 20%

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	TAX SALE LAND OR CERTIFICATES HELD	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND ✓	
	Dominion Census		Town's Report							SCHOOLS ONLY	TOTAL (including schools)				
	1911	1921	1923	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Amount	Per Capita		Amount	Per Capita
SASKKATCHEWAN															
Wilkie	537	778	832	$ 612,605	$ 736	$ 35,334	$42.43	$ 48,620	$67,273	$47,777	$127,911	$153.74	30.7%	$.....	$.....
Wolsley	961	956	1,023	729,253	713	30,003	29.33	5,827	1,380	9,348	30,515	29.57	5.9%	.....	.....
Wynyard	515	849	908	640,673	706	27,087	29.83	13,782	7,271	29,957	37,483	41.28	8.2%	.....	.....
Yellow Grass	459	468	480	424,157	884	17,869	37.23	4,164	3,037	9,631	37,676	78.49	15.6%	.....	.....
MANITOBA															
Beausejour	847	994	970	338,465	349	12,898	13.30	6,644	3,876	8,000x	23,816	24.55	4.9%	.....	.....
Birtle	437	560	594	313,290	527	12,169	20.49	5,911	1,693	?	26,200v	44.11	8.8%	.....	.....
Boissevain	918	825	819	387,610	473	17,148	20.94	3,119	1,664	2,400	32,717	39.95	7.9%	.....	.....
Carberry	878	794	874	787,620	901	23,628	27.03	6,471	1,035	.....	16,890	19.32	3.8%	.....	.....
Carman	1,271	1,591	1,502	1,048,420	698	51,370	34.20	36,703	3,163	22,000	84,752	56.43	11.3%	2,000	1.33
Deloraine	808	685	659	347,044	527	11,882	18.03	12,624	458	?	13,607v	20.65	4.1%	.....	.....
Emerson	.....	746	1,100	425,832	387	22,496	20.45	9,568	1,403	30,000	63,640	57.85	11.5%	.....	.....
Gilbert Plains	542	737	712	440,000	618	16,280	22.87	6,919	192	13,514	15,439	21.68	4.3%	.....	.....
Gimli	496	617	600	181,650	303	12,988	21.65	8,746	1,420	9,000x	9,000	15.00	3.0%	.....	.....
Gladstone	782	832	818	435,280	532	18,297	22.37	8,683	522	28,000	60,180	73.57	14.7%	3,355	4.10
Grandview	637	846	570	451,265	792	26,870	47.14	17,125	2,179	40,807	55,337	97.08	19.4%	.....	.....
Hamiota	565	609	578	417,840	723	14,834	25.66	3,874	4,091	14,300	22,300	38.58	7.7%	800	1.38
Killarney	1,010	871	900	510,000	567	20,910	23.23	13,749	2,645	3,000x	24,725	27.47	5.5%	.....	.....
Manitou	639	618	557	338,248	607	12,132	21.78	3,836	372	26,115	35,901	64.45	12.9%	.....	.....
Melita	690	676	622	501,515	806	16,951	27.25	6,814	.....	5,925	37,925	60.97	12.2%	7,685	12.36
Minnedosa	1,483	1,505	1,511	1,182,330	782	48,640	32.10	27,550	5,877	50,000	162,051	107.25	21.4%	25,157	16.65
Morden	1,130	1,268	1,276	762,430	598	30,802	24.14	12,966	198	?	24,835v	19.46	3.9%	.....	.....
Morris	598	796	692	356,330	515	16,515	23.87	7,326	973	3,665	15,665	22.64	4.5%	.....	.....
Neepawa	1,864	1,887	1,894	1,193,935	630	54,187	28.61	21,734	12,960	.....	267,804	141.39	28.3%	39,770	21.00
Plum Coulee	380	419	407	278,020	683	6,951	17.08	1,061	.....	26,000	26,000	63.88	12.7%	.....	.....
Rapid City	580	571	566	390,540	690	17,720	31.31	7,166	5,143	1,000x	20,641	36.47	7.3%	.....	.....
Rivers	950	857	805	378,372	470	22,578	28.05	21,020	2,688	4,000	31,050	38.57	7.7%	.....	.....
Roblin	?	617	568	453,425	798	15,416	27.14	4,531	126	?	29,309v	51.60	10.3%	.....	.....
Russell	562	696	843	723,730	859	26,852	31.85	13,973	2,145	30,000	102,361v	121.42	24.3%	.....	.....
Shoal Lake	591	673	736	442,405	601	19,901	27.04	8,457	491	.....	45,372	61.65	12.3%	.....	.....
Souris	1,854	1,710	1,713	1,093,944	639	52,343	30.56	39,209	14,853	.....	206,807v	120.73	24.1%	.....	.....
Stonewall	1,005	1,112	927	626,900	676	19,747	21.30	20,696	9,704	.....	15,040v	16.22	3.3%	.....	.....
Swan River	574	903	913	434,072	475	20,667	22.64	21,947	5,476	8,890	64,441	70.58	14.1%	.....	.....
The Pas	.....	1,858	1,887	1,032,880	547	50,599	26.81	37,251	4,069	18,000	295,000	156.33	31.3%	34,887	18.49
Tuxedo	.....	1,062	1,164	2,920,280	2,509	23,362	20.07	85,861	.....	5,400	w106,409	91.41	18.3%	7,460	6.41
Virden	1,550	1,361	1,400	982,155	702	42,285	30.20	18,763	4,289	.....	37,990v	27.14	5.4%	.....	.....
Winnipegosis	518	750	755	282,853	375	13,436	17.80	10,815	953	9,525	9,525	12.62	2.5%	.....	.....

(a) Standard Assessment, Municipalities 400 to 2,000, $500 per capita.

(b) Standard Debenture Debt, Municipalities 400 to 2,000, $100 per capita.

(c) Standard Relation Debt to Standard Assessment, 20%.

(1) Includes Municipal Commissioners Tax or Provincial Levy payable by Municipality. which in Alberta towns is about 1.2%; in Sask. towns about 4%, and in Manitoba towns about 7% of total taxes levied.

(w) Includes share net Debenture Debt Greater Winnipeg W. Dist. being $36,982.

(x) Approximate. (v) Not including schools.
School Districts do not always cover the same area as the town.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND	
	Dominion Census		Town's Report						SCHOOLS ONLY	TOTAL (including schools)				
	1911	1921	1923	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita
ONTARIO														
Acton[1]	1,720	1,722	1,872	$ 790,939	$423	$37,976	$20.29	$2,378	$ 7,210	$175,144[2]	$ 93.56	18.7%	$ 7,296	$3.90
Ailsa Craig[1]	568	532	514	197,059	383	8,935	17.38	822	.....	6,115	11.90	2.4%	.....	
Alliston[1]	1,279	1,376	1,349	589,431	437	31,192	23.12	901	59,533	115,282	85.46	17.1%	.....	
Alvinston[1]	806	691	657	359,655	547	12,635	19.23	392	.....	28,086	42.75	8.5%	.....	
Arthur[1]	1,102	1,104	1,062	510,775	481	20,973	19.75	1,270	6,492	38,750	36.49	7.3%	.....	
Athens[1]	802	726	698	350,108	502	13,826	19.81	4,661	44,479	52,077	74.61	15.9%	.....	
Ayr[1]	823	777	811	381,650	471	13,136	16.20	65	160	13,673	16.86	3.4%	.....	
Bancroft[1]	625	768	695	159,926	230	8,802	12.66	1,458	3,211	16,416	23.62	4.7%	.....	
Beamsville[1]	1,096	1,256	1,156	751,996	651	33,232	28.75	1,394	125,073	135,427	117.15	23.4%	.....	
Beaverton[1]	1,015	933	975	487,409	500	19,462	19.96	2,137	44,615	107,632	110.39	22.1%	7,858	8.06
Beeton[1]	564	582	578	220,025	381	8,937	15.46	97	17,531	38,204	66.10	13.2%	.....	
Belle River[1]	520	608	890	495,632	557	12,173	13.68	376	.....	21,884	24.59	4.9%	.....	
Blenheim[1]	1,387	1,565	1,553	911,070	587	37,704	24.29	4,476	29,320	121,440	78.20	15.6%	.....	
Blind River[1]	2,558	1,843	1,657	423,319	255	21,000	12.67	12,895	.....	4,050	2.44	.5%	.....	
Bloomfield[1]	610	600	625	328,336	525	11,519	18.43	28	.....	13,345	21.35	4.2%	.....	
Blyth[1]	704	656	646	284,395	440	13,844	21.43	380	9,203	72,075	111.57	22.3%	.....	
Bobcaygeon[1]	1,000	1,095	916	396,206	433	14,725	16.08	488	.....	49,697	54.25	10.8%	.....	
Bolton[1]	712	679	664	296,696	447	11,049	16.64	982	12,627	41,233	62.10	12.4%	.....	
Bonfield	484	421	409	41,748	102	3,002	7.33	1,620	.....	5,506	13.46	2.7%	.....	
Bothwell[1]	690	633	647	269,719	417	11,466	17.72	1,772	7,184	22,884	35.37	7.1%	.....	
Braeside[1]	.....	.....	529	117,905	223	6,378	12.06	103	.....	.....			.....	
Bradford[1]	946	961	995	430,875	443	21,264	21.37	2,752	54,240	94,420	94.89	18.9%	.....	
Brighton[1]	1,320	1,411	1,367	665,090	486	24,491	17.92	739	39,023	79,554	58.20	11.6%	.....	
Bruce Mines	689	477	482	225,412	468	9,262	19.22	6,136	21,870	27,440	56.93	11.4%	2,850	5.91
Brussels[1]	902	870	890	432,590	486	20,054	22.53	963	7,500	52,555	59.05	11.8%	9,989	11.22
Burk's Falls[1]	976	981	922	376,496	408	16,556	17.96	52	.....	17,640	19.13	3.8%	.....	
Cache Bay[1]	889	926	1,215	269,227	222	9,295	7.65	2,699	.....	13,081	10.77	2.1%	.....	
Caledonia[1]	952	1,223	1,326	654,763	494	24,836	18.73	749	.....	25,201	19.01	3.8%	.....	
Cannington[1]	948	869	924	441,547	478	15,585	16.87	2,610	6,307	28,055	30.36	6.1%	.....	
Capreol[1]	.....	1,287	1,460	863,413	591	34,157	23.40	22,124	48,554	97,012	66.45	13.3%	.....	
Cardinal[1]	1,111	1,241	1,309	787,045	601	19,448	14.86	1,845	22,027	31,268	23.89	4.7%	.....	
Casselman[1]	956	977	884	335,804	380	13,206	14.94	1,970	1,623	19,446	22.00	4.4%	.....	
Cayuga[1]	736	784	736	459,594	624	20,245	27.51	902	73,008	74,444	101.15	20.2%	.....	
Chelmsford[1]	550	1,045	525	121,037	231	3,420	6.51	3,381	.....	.....				

(a) Standard Assessment, Municipalities 400 to 2,000, $500 per capita.

(b) Standard Debenture Debt, Municipalities 400 to 2,000, $100 per capita.

(c) Standard Relation, Debt to Standard Assessment, 20%.

(1) 1924 figures.

(2) $129,572 for Public Utilities.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (c)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND	
	Dominion Census		Village's Report						SCHOOLS ONLY	TOTAL (including schools)				
	1911	1921	1923	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita
ONTARIO														
Chesley[1]	1,734	1,704	1,746	$ 838,060	$480	$36,263	$20.77	$ 708	$ 2,397	$ 91,208	$52.24	10.4%	$15,991	$9.16
Chesterville[1]	883	967	865	356,819	413	16,695	19.30	930	3,666	21,607	24.98	4.9%	.....	
Chippawa[1]	707	1,137	1,078	428,143	397	19,121	17.74	8,343	11,116	167,758	155.62	31.1%	.....	
Clifford	595	469	467	224,104	480	7,732	16.57	1,514	15,623	27,200	58.24	11.6%	.....	
Cobden[1]	762	711	702	254,485	363	12,914	18.40	1,452	2,136	48,920	69.69	13.9%	.....	
Colborne	999	932	916	365,000	398	16,000	17.47	?	38,193	38,193	41.70	8.3%	.....	
Coldwater	649	958	595	280,740	472	12,671	21.30	1,620	1,261	23,661	39.77	7.9%	.....	
Courtwright[1]	375	448	441	306,038	694	7,350	16.67	?	.....	36,728	83.28	16.6%	.....	
Creemore[1]	643	653	650	302,175	465	12,720	19.58	235	17,304	43,576	67.04	13.2%	.....	
Delhi[1]	825	733	733	327,118	446	12,885	17.58	648	14,624	14,624	19.95	3.9%	.....	
Deseronto[1]	2,013	1,847	1,690	892,048	528	47,440	28.07	11,601	10,800	41,722	24.69	4.9%	.....	
Drayton	706	600	613	327,626	534	12,309	20.08	455	2,062	10,884	17.76	3.5%	.....	
Dresden[1]	1,551	1,339	1,426	689,268	483	33,659	23.60	9,793	9,458	107,105	75.11	15.0%	.....	
Dryden[1]	715	1,019	1,480	1,062,820	718	30,388	20.53	5,840	57,583	109,682	74.11	14.8%	.....	
Dundalk[1]	687	675	727	352,808	485	13,234	18.20	612	6,929	13,369	18.39	3.6%	.....	
Durham[1]	1,581	1,494	1,640	561,610	342	30,313	18.48	3,134	11,760	97,677	59.56	11.9%	.....	
Dutton[1]	836	813	823	441,691	537	17,487	21.25	936	.....	24,119	29.31	5.8%	.....	
Eganville[1]	1,189	1,015	1,071	362,535	339	18,005	16.81	1618	20,054	41,423	38.68	7.7%	.....	
Elora[1]	1,197	1,136	1,079	543,720	504	23,512	21.79	1,071	.....	59,492[5]	55.14	11.0%	.....	
Embro[1]	477	460	475	229,296	483	6,730	14.17	468	.....	7,672	16.15	3.2%	.....	
Englehart	670	759	781	385,406	493	12,363	15.83	6,998	2,259	29,939	38.33	7.6%	1,012	1.30
Erin[1]	511	479	435	203,368	468	7,845	18.03	948	40,000[6]	40,000	91.95	18.4%	.....	
Essex	1,353	1,588	1,591	1,270,320	799	55,471	34.87	20,711	93,888	181,051	113.80	22.7%	.....	
Exeter[1]	1,555	1,422	1,531	809,127	528	32,759	21.40	1,286	3,423	79,268	51.78	10.3%	.....	
Fenelon Falls[1]	1,053	1,031	929	524,815	565	18,211	19.60	1,768	.....	51,610	55.55	11.1%	.....	
Fergus	1,534	1,796	1,747	937,716	537	36,396	20.83	1,646	.....	138,421	79.23	15.8%	.....	
Flesherton[1]	.....	422	420	158,014	376	6,353	15.13	314	.....	6,553	15.60	3.1%	.....	
Fonthill[1]	.....	.....	772	311,520	440	10,287	13.32	1,075	.....	54,615	70.74	14.1%	.....	
Forest[1]	1,445	1,422	1,437	823,763	573	30,725	21.38	630	8,817	48,457	33.72	6.7%	.....	
Fort Erie[1]	1,146	1,546	1,578	1,055,000[2]	669	38,709	24.53	7,164	47,488	184,511[4]	116.93	23.4%	.....	
Frankford[1]	.....	786	798	332,064	416	16,657	20.87	.....	59,172[3]	59,172	74.15	14.8%	.....	
Glencoe[1]	841	862	840	478,699	570	19,753	23.52	1,778	?	41,575	49.49	9.9%	2,026	2.41
Gore Bay	703	635	631	246,301	390	8,820	13.98	1,706	.....	2,172	3.44	.7%	.....	
Grand Valley[1]	775	620	616	246,436	400	10,900	17.69	1,187	5,286	19,409	31.51	6.3%	.....	
Gravenhurst[1]	1,624	1,478	1,609	682,802	424	32,410	20.14	6,071	62,043	212,865	132.30	26.4%	20,896	12.99
Hagersville[1]	1,106	1,169	1,155	621,875	538	25,831	22.36	570	4,719	19,591	16.96	3.4%	.....	
Harriston[1]	1,491	1,263	1,318	617,700	469	29,612	22.47	1,980	5,550	60,256	45.72	9.1%	.....	

(a) Standard Assessment, Municipalities 400 to 2,000, $500 per capita.
(b) Standard Debenture Debt, Municipalities 400 to 2,000, $100 per capita.
(c) Standard Relation, Debt to Standard Assessment, 20%.

(1) Figures for 1924.
(2) Progressive single tax in operation. Levy made on value $703,794.
(3) Township pays 11%.
(4) In addition notes outstanding at Bank amounting to $145,000.
(5) Includes payment debenture of $48,566, which is guaranteed by County.
(6) Township pays 45% of this.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND	
	Dominion Census		Village's Report						SCHOOLS ONLY	TOTAL (including schools)				
	1911	1921	1923	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita
ONTARIO														
Hastings[1]	833	730	735	$316,900	$431	$10,867	$14.79	$ 898	.....	$ 12,949	$17.62	3.5%	.....	
Havelock	1,436	1,268	1,255	392,444	313	20,178	16.08	1,260	$ 4,549	49,696	39.60	7.9%	$2,497	$1.99
Hensall[1]	792	756	721	377,004	523	13,168	18.26	60	16,000	68,482	94.98	18.9%	.....	
Highgate[1]	.....	394	414	172,307	416	5,529	13.36	340	.....	.....			.....	
Humberston[1]	.....	1,524	1,428	756,448	530	37,633	26.35	?	43,642	73,247	51.29	10.2%	.....	
Iroquois[1]	849	916	831	427,937	515	19,129	23.02	4,529	.....	45,376	54.60	10.9%	.....	
Iroquois Falls[1]	.....	1,178	1,597	1,585,120	993	91,722	57.43	12,709	116,593	434,816[2]	272.27	54.4%	?	
Jarvis[1]	510	485	475	196,200	413	7,543	15.88	238	.....	22,591	47.56	9.5%	.....	
Keewatin[1]	1,242	1,327	1,343[1]	1,488,772	1,109	33,284	24.72	3,643	58,132	58,445	43.51	8.7%	.....	
Kemptville	1,192	1,204	1,175	561,510	478	25,229	21.47	12,399[4]	1,656	7,754	6.60	1.3%	.....	
Kingsville[1]	1,427	1,783	2,215	1,659,000	749	85,458	38.58	8,113	88,937	430,632[3]	194.42	38.9%	.....	
Lakefield[1]	1,397	1,189	1,250	566,185	453	29,512	23.61	4,240	2,276	68,670	54.94	10.9%	.....	
Lanark[1]	737	597	591	175,480	298	8,363	14.15	.....	.....	3,237	5.48	1.1%	.....	
Lancaster[1]	624	672	601	164,778	274	8,333	13.87	860	.....	8,424	14.02	2.8%	.....	
Leaside[1]	.....	325	413	1,904,659	4612	43,856	106.19	25,164	67,061	245,621[5]	594.72	118.9%	.....	
Lion's Head[1]	.....	425	361	94,785	263	3,232	8.95	71	.....	.....			.....	
Little Current[1]	1,208	923	1,100	308,945	278	17,213	15.51	4,069	.....	20,963	18.89	3.7%	17,475	15.74
L'Original[1]	1,347	1,298	1,065	359,476	338	11,500	10.80	5,256	.....	21,115	19.83	3.9%	.....	
Lucan[1]	709	683	602	292,150	485	13,000	21.59	160	.....	11,383	18.71	3.8%	.....	
Lucknow[1]	967	905	917	402,982	439	17,309	18.80	187	.....	26,706	29.12	5.8%	1,817	1.98
Madoc[1]	1,058	1,058	1,045	398,135	381	22,688	21.71	7,568	14,180	19,037	18.22	3.6%	.....	
Markdale[1]	925	882	865	352,999	408	13,527	15.64	1,086	2,849	39,212	45.33	9.1%	.....	
Markham[1]	909	1,012	967	521,833	540	17,150	17.74	490	18,501	61,438	63.53	12.7%	.....	
Marmora[1]	866	948	794	301,015	379	16,824	21.19	3,847	8,091	45,182	56.90	11.4%	.....	
Massey[1]	864	632	693	196,183	283	7,500	10.82	4,836	.....	11,753	16.96	3.4%	.....	
Mattawa[1]	1,524	1,462	1,499	307,970	205	13,700	9.14	5,364	.....	10,152	6.77	1.3%	.....	
Maxville[1]	759	725	763	290,160	413	13,500	19.20	1,827	11,708	27,611	39.28	7.8%	.....	
Merrickville[1]	993	807	767	388,475	506	14,725	19.20	447	25,000	54,758	71.39	14.2%	.....	
Mildmay[1]	.....	708	657	246,829	376	8,063	12.27	.....	.....	6,918	10.53	2.1%	.....	
Millbrook[1]	793	717	786	271,191	345	12,300	15.65	172	34,442	37,450	47.65	9.5%	.....	
Milton[1]	1,654	1,873	1,950	914,152	469	36,786	18.86	3,893	80,826	139,233	71.40	14.3%	.....	
Milverton	826	951	1,056	666,675	631	25,572	24.23	1,464	8,514	130,425	123.51	24.7%	.....	
Mitchell[1]	1,766	1,800	1,739	1,023,253	588	42,000	24.15	3,043	84,167	143,059	82.27	16.4%	10,325	5.94
Morrisburg[1]	1,696	1,444	1,193	575,128	482	35,635	29.87	820	.....	90,687	76.02	15.2%	.....	
Mount Forest	1,839	1,718	1,734	839,536	484	34,870	20.10	2,390	.....	148,135	85.43	17.1%	8,110	4.68

(a) Standard Assessment, Municipalities 400 to 2,000. $500 per capita.

(b) Standard Debenture Debt, Municipalities 400 to 2,000, $100 per capita.

(c) Standard Relation, Debt to Standard Assessment, 20%.

(1) 1924 figures.

(2) Of this amount $124,123 is Provincial Housing Loan.

(3) Of this $79,300 is for Public Utilities and $243,761 for local improvements.

(4) Some taxes not collectable until following year.

(5) Includes $86,319 for Housing Loan.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND	
	Dominion Census		Village's Report						SCHOOLS ONLY	TOTAL (including schools)				
	1911	1921	1923	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita
ONTARIO														
Neustadt[1]	466	422	452	$154,900	$343	$ 5,079	$11.24	$ 453	.....	$ 22,230	$49.18	9.8%	.....	
Newburgh	465	416	440	134,461	306	5,688	12.93	1,369	$ 1,350	1,350	3.07	.6%	.....	
Newcastle[1]	655	559	660	253,476	384	13,900	21.06	1,575	.....	4,359	6.60	1.3%	.....	..
New Hamburg[1]	1,484	1,351	1,390	755,971	544	28,014	20.15	856	3,340	61,997	44.60	8.9%	.....	
Niagara[1]	1,318	1,357	1,640	873,429	539	50,396	30.73	9,635	7,467	60,597	36.95	7.4%	.....	
Norwich[1]	1,112	1,176	1,315	564,795	430	30,174	22.94	1,928	39,348	119,611	90.96	18.2%	.....	
Norwood[1]	811	765	765	288,964	379	14,100	18.48	405	.....	41,700	54.65	10.9%	.....	
Oil Springs[1]	646	490	469	237,007	505	12,331	26.29	8,946	2,372	17,689	37.72	7.5%	.....	
Omemee[1]	500	510	450	280,523	623	9,722	21.60	.....	7,895	81,508[6]	181.13	36.2%	.....	
Palmerston[1]	1,665	1,523	1,820	672,602	370	41,056	22.64	4,716	.....	131,877	72.45	14.5%	.....	
Paisley[1]	830	760	735	336,250	457	17,500	23.81	3,650	16,214	38,690	52.64	10.5%	.....	
Parkhill[1]	1,289	1,152	1,192	499,419	419	20,480	17.18	1,274	3,034	43,210	36.25	7.2%	$ 2,267	$1.90
Point Edward	874	1,258	1,116	539,472	483	20,000	17.92	4,250	14,044	30,098	26.97	5.4%	.....	
Port Credit[1]	.....	1,123	1,225	1,193,844	975	31,603	25.80	11,639	26,944	197,704	161.39	32.2%	.....	
Port Dalhousie[1]	1,152	1,492	1,417	1,217,673	859	48,093	33.94	3,055	18,071	291,723	205.87	41.1%	4,505	3.18
Port Dover[1]	1,138	1,462	1,573	1,036,448	659	44,625	28.37	1,445	28,292	297,099	188.87	37.7%	.....	
Port Elgin[1]	1,235	1,291	1,370	569,456	416	24,259	17.71	229	.....	24,234	17.69	3.5%	.....	
Port McNicholl[1]	.....	1,074	650	199,810	307	15,878	24.43	1,807	16,929	31,358	48.24	9.6%	.....	
Port Perry[1]	1,148	1,143	1,115	744,495	668	23,393	20.98	1,750	3,885	52,558[5]	47.14	9.4%	.....	
Port Rowan	721	672	637	294,207	462	10,032	15.75	348	.....	12,000x	18.84	3.7%	.....	
Portsmouth[1]	?	746*	680	175,813	259	7,996	11.76	3,569	.....	.....			.....	
Port Stanley[1]	891	973	726	798,782	1100	28,893	39.80	2,785	2,845	48,697	67.07	13.4%	.....	
Powassan[1]	644	614	630	246,288	391	9,441	14.99	858	1,940	10,761	17.08	3.4%	.....	
Rainy River[1]	1,578	1,444	1,394	693,505	497	35,641	25.57	18,375	12,558	140,930	101.09	20.2%	4,480	3.21
Richmond	428	413	392	162,716	415	8,393	21.40	2,104	218	9,109	23.24	4.6%	.....	
Richmond Hill[1]	652	1,055	1,232	794,191	645	38,958	31.62	5,272	122,281	265,971	215.89	43.1%	762	.62
Ridgetown[1]	1,954	1,855	1,947	1,085,341	557	45,005	23.12	5,793	.....	109,756	56.37	11.6%	5,793	2.98
Riverside	.....	1,155	3,034	2,945,628	970	128,004	42.19	109,881	[3]	430,520[4]	141.89	28.3%		
Rodney	676	756	711	370,907	522	11,771	17.36	385	3,469[2]	12,549	17.65	3.5%	.....	
Seaforth[1]	1,983	1,829	1,902	1,038,181	546	43,079	22.65	5,806	2,866	218,972	115.13	23.0%	78,201	41.12
Sioux Lookout[1]	550	1,127	1,353	612,381	453	28,782	21.27	23,181	40,395	117,178	86.61	17.3%	.....	
Shelburne[1]	1,113	1,072	1,093	495,062	453	25,654	23.47	378	2,189	30,495	27.90	5.6%	.....	
Southampton[1]	1,685	1,537	1,550	705,097	455	27,542	17.77	9,777	6,156	57,807	37.29	7.4%	.....	
South River	593	573	500	176,955	354	8,022	16.04	1,382	15,662	17,218	34.44	6.9%	.....	

(a) Standard Assessment, Municipalities 400 to 2,000. $500 per capita.
(b) Standard Debenture Debt, Municipalities 400 to 2,000, $100 per capita.
(c) Standard Relation, Debt to Standard Assessment, 20%.

(* Estimated.
(x) Approximate.
(1) Figures for 1924.
(5) Includes $5,000 for water works unsold.
(2) Township pays 34% of this.
(6) $60,012 for pavement of which county bears $5,319 of total annual payment of $6,888.
(3) $40,904 advanced for schools, not included in debenture debt.
(4) Of this $197,353 for Housing, $40,931 for Hydro, and $2,693 for Essex Border Utilities Commission. In addition, the Municipality will have to pay $127,413 re Sandwich E. Township.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES –DEC. 31, 1923

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND	
	Dominion Census		Village's Report						SCHOOLS ONLY	TOTAL (including schools)				
	1911	1921	1923	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita
ONTARIO														
Springfield[1]	454	460	381	$252,569	$663	$ 9,568	$25.11	$1,025	$44,273	$ 45,477	$119.36	23.8%	.....	
Stayner[1]	1,039	972	1,030	367,705	357	16,295	15.82	500	65,099	79,129	76.82	15.3%	.....	
Stirling[1]	848	844	779	445,206	572	20,020	25.70	114	14,930	27,750	35.62	7.1%	.....	
Stouffville[1]	1,034	1,053	1,115	580,277	520	19,340	17.35	1,204	31,438	56,212	50.41	10.1%	.....	
Streetsville[1]	543	615	602	324,727	539	16,454	27.33	6,584	.....	46,793	77.73	15.5%	.....	
Sturgeon Point	.....	470	475	84,400	178	2,008	4.23	297	.....	.....			.....	
Sundridge	420	423	490	155,859	318	5,167	10.54	1,626	.....	.....			.....	
Sutton[1]	753	789	891	561,500	630	15,402	17.29	1,289	.....	27,968	31.39	6.2%	.....	
Tara[1]	551	545	502	247,740	494	9,519	18.96	75	.....	13,720	27.33	5.4%	.....	
Tavistock[1]	981	1,011	1,027	528,680	515	19,624	19.11	179	7,136	36,056	35.11	7.0%	.....	
Tecumseh	?	978	1,665	1,068,467	642	42,078	25.27	14,116	.....	135,839[3]	81.58	16.3%	.....	
Teeswater[1]	854	829	813	379,375	467	15,772	19.40	593	28,607	73,908	90.97	18.2%	4,545	$5.59
Thamesville[1]	807	800	785	465,400	593	18,999	24.20	723	15,810	40,810	51.61	10.3%	.....	
Thedford[1]	559	524	506	199,960	395	8,922	17.63	97	5,817	20,893	41.29	8.2%	.....	
Thessalon[1]	1,945	1,651	1,747	689,866	395	26,720	15.29	9,750	45,234	141,815	81.18	16.2%	2,117	1.21
Thornbury[1]	793	820	794	511,000	644	17,500	22.04	438	11,002	93,375	117.60	23.5%	6,938	8.74
Tilbury	1,368	1,673	1,981	800,825	404	46,109	23.28	8,801	1,833	183,542	92.65	18.5%	.....	
Tottenham[1]	517	494	523	243,153	465	10,976	20.99	852	.....	31,701	60.61	12.1%	.....	
Trout Creek[1]	.....	.....	370	96,550	261	4,662	12.60	3,277	.....	4,525	12.23	2.4%	.....	
Tweed[1]	1,368	1,339	1,358	573,292	422	27,369	20.15	16,672	61,257	62,862	46.29	9.2%	.....	
Uxbridge[1]	1,433	1,492	1,493	681,380	456	29,576	19.81	5,000	82,455	142,272	95.29	19.0%	.....	
Vankleek Hill[1]	1,577	1,499	1,609	545,057	339	27,465	17.07	1,381	4,866	28,401	17.65	3.5%	.....	
Victoria Harbour[1]	1,616	1,463	1,453	283,480	195	15,584	10.73	792	275	4,677	3.22	.6%	.....	
Waterdown	756	754	811	365,762	451	16,890	20.83	628	66,587[6]	88,934	109.66	21.9%	.....	
Waterford[1]	1,083	1,123	1,065	781,015	733	18,291	17.17	272	827	13,124	12.32	2.4%	.....	
Watford[1]	1,092	1,059	1,059	497,875	470	27,029	25.52	1,230	.....	107,158	101.19	20.2%	.....	
Webbwood	657	567	473	139,470	295	6,116	12.93	5,051	.....	.....			.....	
Wellington[1]	785	824	812	471,650	581	17,784	21.90	879	122,843[2]	148,589	182.99	36.6%	.....	
West Lorne[1]	740	755	818	420,362	515	13,840	16.92	82	6,020[2]	19,125	23.38	4.6%	.....	
Westport[1]	803	741	782	119,046	152	13,570	17.35	8,240	.....	8,346	10.67	2.1%	.....	
Wheatley[1]	.....	378	647	356,682	551	14,192	21.94	3,264	27,320[4]	48,036	74.24	14.8%	.....	
Wiarton[1]	2,266	1,726	1,814	682,412	376	42,353	23.33	4,017	8,767	113,901	62.79	12.5%	10,799	5.95
Winchester[1]	1,143	1,126	1,090	473,470	434	24,609	22.58	418	12,270	40,570	37.22	7.4%	.....	
Woodbridge	607	672	713	290,446	407	11,586	16.22	643	434	11,385	15.97	3.2%	.....	
Woodville[1]	374	452	458	199,279	435	7,191	15.70	230	36,912[5]	49,144	107.30	21.4%	.....	
Wyoming	569	482	503	144,900	288	7,500	14.91	1,811	.....	8,913	17.72	3.5%	.....	

(a) Standard Assessment, Municipalities 400 to 2,000. $500 per capita.

(b) Standard Debenture Debt, Municipalities 400 to 2,000, $100 per capita.

(c) Standard Relation, Debt to Standard Assessment, 20%.

(1) Figures for 1924.

(2) Township pays a percentage of this.

(3) Of this amount $107,855 is for Public Utilities. In addition to the debenture debt, $98,139 has to be paid in future to Sandwich E. Township. $945 is the share for Essex Border Utilities Commission.

(4) Township pays 28% of this.

(5) Village only pays 60% of this.

(6) One-half paid by Township.

FINANCAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a) (Real Estate only)		TAXES LEVIED (x) (Municipal only)		DEBENTURE DEBT (Less Sinking Funds)			FLOATING DEBT (Municipal only)	
	Dominion Census		Town's Report					School District June 30, 1923	Municipal only			
	1911	1921	1923	Amount	Per Capita			Amount	Amount	Per Capita	Amount	Per Capita
QUEBEC												
Abord a Plouffe	?	1,011	1,083	$ 593,788	$548	$ 3,263	$3.01	$28,000	.....	.....	$ 3,875	$3.58
Acton Vale	1,402	1,549	1,500	527,450	352	9,849	6.57	.....	$159,050	$106.03	8,667	5.78
Almaville	?	1,174	1,206	324,780	269	6,062	5.03	.....	34,430	28.55	8,500	7.05
Amos	?	1,488	2,000	1,129,375	565	16,500	8.25	58,560	95,000	47.50	11,800	5.90
Andreville	428	596	480	101,875	212	522	1.09	.....	.....		.....	
Arthabaska	1,458	1,234	1,390	435,075	313	8,348	6.01	11,864	53,472	38.47	5,525	3.97
Baie Shawinigan	1,024	1,213	1,398	282,800	202	7,761	5.55	4,560	55,878	39.97	5,600	4.01
Beaconsfield	375	578	1,200	1,165,683	971	33,480	27.90	.....	170,742	142.28	37,424	31.19
Beaucefield	1,677	1,448	1,361	649,000	477	13,413	9.85	.....	38,196	28.05	1,500	1.10
Bedford	1,432	1,669	1,320	737,625	559	22,640	17.15	.....	55,998	42.42	20,356	15.42
Beebe Plain	808	921	875	338,390	387	8,725	10.00	5,000	3,166	3.63	1,755	2.00
Beloeil	1,501	1,418	1,497	737,825	493	24,310	16.23	8,701	102,465	68.45	6,333	4.23
Bernierville	628	751	500	189,550	379	4,497	8.99	?	5,500	11.00	.....	
Bic	?	912	836	190,150	227	2,250	2.69	.....	.....		1,250	1.50
Beaulac	431	491	426	97,865	230	3,575	8.39	10,800	.....		10,412	24.44
Bonsecours	?	769	750	178,750	238	591	.79	56,750	.....		661	.88
Boucherville	1,097	934	1,000	451,717	452	10,368	10.37	.....	.....		36,900	36.90
Calumet	?	682	720	167,305	232	3,041	4.22	?	.....		3,400	4.72
Campbell's Bay	447	700	762	307,450	403	5,632	7.39	.....	8,723	11.45	1,378	1.81
Chambly Bassin	900	1,068	990	766,660	774	15,333	15.49	113,800	152,101[1]	153.64	?	
Chambly Canton	857	839	865	670,478	775	16,970	19.62	?	43,111	49.83	4,780	5.53
Champlain	?	698	689	145,325	211	847	1.23	.....	.....		2,300	3.34
Chandler	?	1,756	1,800	1,019,149	566	18,707	10.39	35,400	185,600[1]	103.11	11,880	6.60
Chateauguay	?	881	2,280	1,161,000	509	16,111	7.07	21,157	30,058	13.18	31,130	13.65
Charlemagne	776	829	792	211,425	267	2,231	2.89	.....	.....		2,095	2.64
Charlesbourg	?	1,267	1,093	496,143	454	6,466	5.92	.....	.....		5,764	5.27
Cheneville	505	611	490	55,670	114	1,495	3.05	?	.....		4,027	8.22
Como East	?	540	553	218,850	396	2,942	5.32	1,500	.....		14,500	26.22
Contrecoeur	624	659	675	121,935	181	3,768	5.58	3,000	.....		.....	
Cookshire	996	950	941	450,950	479	9,889	10.51	1,150	6,319	6.72	23,499	24.97

(a) Standard Assessment, Municipalities 400 to 2,000, $500 per capita.

(x) Receipts on Current Account. Unable to ascertain actual amount of Tax Levy.

(1) Town has comparatively large investment in Public Utilities.

FINANCAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a) (Real Estate only)		TAXES LEVIED (x) (Municipal only)		DEBENTURE DEBT (Less Sinking Funds)			FLOATING DEBT (Municipal only)	
	Dominion Census		Town's Report					School District June 30, 1923	Municipal only			
	1911	1921	1923	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita
QUEBEC												
Coteau-du-Lac	428	435	494	$166,350	$337	$ 1,637	$3.31	.....	$ 8,418	$17.04	$ 6,335	$12.82
Coteau Station	643	851	870	217,475	250	5,311	6.10	.....	.....		21,150	24.31
Courville	?	1,283	1,399	642,619	459	10,813	7.73	15,000	101,900[1]	72.84	.....	
Cowansville	881	1,094	1,209	430,355	356	13,247	10.96	.....	15,401	12.74	4,000	3.31
Danville	1,331	1,290	1,280	486,025	380	22,224	17.36	.....	68,783[2]	53.74	439	.34
Delson	?	428	565	315,000	558	822	1.45	.....	.....		.....	
De Lery	?	540	1,400	987,606	705	3,124	2.23	.....	.....		4,304	3.07
Deschaillons	1,161	1,142	1,516	426,625	281	17,474	11.53	4,706	21,200	13.98	10,798	7.12
Deux Rivieres	?	642	651	144,255	222	1,152	1.77	?	24,000	36.87	.....	
Disraeli	1,606	1,646	1,420	334,300	235	4,833	3.40	.....	2,500	1.76	8,617	6.07
Donnacona	?	1,225	1,850	400,351	216	6,946	3.75	40,000	14,600	7.89	1,788	.97
Dorion	631	833	1,153	813,160	705	1,461	1.27	.....	.....		.....	
Dorval	1,005	1,466	1,840	3,709,621	2015	147,036	79.87	55,660	361,404[1]	196.31	104,575	56.80
Eastman	607	704	453	201,300	444	4,792	10.58	.....	13,025	28.75	1,751	3.86
Fort Coulogne	811	973	951	370,135	389	6,117	6.43	20,400	.....		5,900	6.20
Francoeur	?	593	503	121,705	242	1,284	2.55	?	.....		1,777	3.53
Gaspe	606	764	889	424,100	477	2,168	2.44	.....	.....		.....	
Giffard	?	1,254	1,300	758,385	583	6,835	5.26	.....	85,000[4]	65.38	22,800	17.54
Grand-Baie	1,355	1,735	1,700	791,444	466	24,641	14.49	?	203,100	119.47	46,625	27.43
Greenfield Park	?	1,112	1,350	1,575,600	1167	23,044	17.07	29,087	178,811	132.45	12,291	9.10
Grenville	1,383	701	647	158,045	244	2,418	3.73	.....	1,721	2.70	.....	
Hampstead[5]	.....	53	150	2,867,950	19119	46,114	307.42	.....	458,118	3054.12	130,121	867.47
Hatley North	498	430	512	372,175	727	5,397	10.54	.....	.....		8,162	15.94
Hebertville	655	719	538	175,350	326	2,762	5.13	4,000	11,786	21.91	4,254	7.91
Hebertville Stat.	737	739	850	99,375	117	11,436	13.45	.....	51,211	60.25	16,451	19.35
Hudson	?	1,550	1,885	1,150,000	610	17,549	9.31	37,000	43,340	22.99	48,939	25.96
Huntingdon	1,265	1,401	1,545	745,180	482	21,314	13.80	.....	52,474	33.96	.....	
Kamouraska	?	500	484	140,615	291	2,584	5.24	.....	.....		.....	
Knowlton	865	841	830	671,050	808	13,090	15.77	532	11,073	13.34	1,212	1.46
Labelle	826	641	540	84,694	157	4,738	8.77	1,075	?		.....	

(a) Standard Assessment, Municipalities 400 to 2,000, $500 per capita.

x Receipts on Current Account. Unable to ascertain actual amount of Tax Levy.
(1) Town has comparatively large investment in public utilities.
(2) About $30,000 for electric light, etc.
(3) Taxes estimmated on mill rate.
(4) 1922 figures.
(5) In Montreal Metropolitan Commission.

FINANCAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a) (Real Estate only)		TAXES LEVIED (x) (Municipal only)		DEBENTURE DEBT (Less Sinking Funds)			FLOATING DEBT (Municipal only)	
	Dominion Census		Town's Report					School District June 30, 1923	Municipal only			
	1911	1921	1923	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita
QUEBEC												
Lac-au-Saumon	1,171	1,354	1,383	$ 161,315	$117	$ 7,538	$5.45	$ 3,000	.....		$30,682	$22.19
Lacolle	?	555	525	218,985	417	4,346	8.28	.....	.....		350	.67
L'Annonciation	622	612	683	97,905	143	3,022	4.42	.....	$16,000	$23.43	10,914	15.98
La Parade	?	745	778	197,080	253	1,570	2.02	.....	.....		6,125	7.87
La Providence	894	1,078	1,131	425,300	376	18,893	16.70	.....	58,700	51.90	.....	
La Salle [3]	?	726	1,066	2,442,454	2291	45,073	42.28	20,400	405,379	380.28	154,930	145.34
L'Assomption	1,747	1,320	1,600	444,200	278	9,076	5.67	.....	17,007	10.63	40,400	25.33
Laurentides	1,128	1,150	1,200	503,950	420	12,790	10.66	18,900	40,309	33.59	.....	
Laval-de-Montreal [3]	?	539	889	1,421,330	1599	21,118[1]	23.75	?	455,000[2]	511.81	13,166[1]	14.81
Laval-sur-le-Lac	?	81	325	620,991	1911	8,389	25.81	?	105,800	325.54	1,139	3.50
Leclercville	530	552	603	143,725	238	5,407	8.97	5,200	18,900	31.34	1,000	1.66
Liniere	?	610	780	144,925	186	995	1.28	.....	.....		1,450	1.86
Lotbiniere	?	491	500	146,260	293	2,059	4.12	.....	.....		2,600	5.20
Louiseville	1,675	1,772	1,734	460,700	266	8,441	4.87	.....	117,600	67.82	13,100	7.55
Macamic	?	1,104	1,107	320,955	290	3,303	2.98	?	12,946	11.69	15,350	13.87
Malbaie	1,449	1,883	1,840	797,075	433	8,193	4.45	?	46,818	25.44	10,626	5.77
Marbleton	681	670	714	232,590	326	4,585	6.42	.....	.....		39,487	55.30
Marieville	1,587	1,748	1,791	699,668	391	33,258	18.57	19,375	142,379	79.50	3,613	2.02
Masson	1,034	950	930	149,835	161	3,629	3.90	.....	15,049	16.18	36	.04
Massueville	776	654	491	103,990	212	2,072	4.22	?	.....		2,400	4.89
McMasterville	?	612	775	651,275	840	9,003	11.62	.....	18,844	24.31	1,643	2.12
Montebello	954	977	1,011	296,100	293	3,693	3.65	19,600	5,300	5.24	.....	
Montreal Nord [3]	?	1,360	2,608	3,820,896	1465	95,857[1]	36.75	130,000	1,628,152[4]	624.30	?	
Montreal Ouest [3]	703	1,882	2,200	5,196,182	2362	102,986	46.21	93,710	1,900,000[5]	863.64	800,000[5]	363.64
Montreal Sud	790	1,030	1,166	953,893	818	25,021	21.46	.....	258,633	221.81	62,381	53.50
Mont Royal [3]	?	160	1,385	11,095,108	8011	168,163	121.42	100,000	1,464,338	1057.28	15,000	10.83
Napierville	691	741	776	310,422	400	3,828	4.93	?	1,429	1.84	15,329	19.75
Nominique	548	700	628	124,614	198	1,495	2.38	.....	.....		1,870	2.98
Nouveau Salaberry	?	606	627	333,600	532	2,560	4.08	?	.....		9,350	14.91
Ormstown	782	832	712	526,330	739	11,657	16.37	.....	36,742	51.60	19,525	27.42

(a) Standard Assessment, Municipalities 400 to 2,000, $500 per capita.

(x) Receipts on Current Account. Unable to ascertain actual amount of Tax Levy.
(1) 1922 report.
(2) Of this amount $265,000 obtained through Montreal Metropolitan Commission. The Commission has also advanced $72,825 for payment of floating debts.
(3) This municipality is included in Montreal Metropolitan Commission.
(4) Includes indebtedness to Montreal Metropolitan Commission of $468,152.
(5) Estimated.

FINANCAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a) (Real Estate only)		TAXES LEVIED (x) (Municipal only)		DEBENTURE DEBT (Less Sinking Funds)			FLOATING DEBT (Municipal only)	
	Dominion Census		Town's Report					School District June 30, 1923	Municipal only			
	1911	1921	1923	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita
QUEBEC												
Papineauville	884	1,015	902	$269,050	$298	$ 3,599	$3.99	.....	$ 2,500	$ 2.77	.....	
Pierreville	1,363	1,394	1,400	313,395	224	2,888	2.06	.....	8,976	6.41	$ 4,600	$ 3.29
Pointe-au-Pic	617	703	700	921,449	1316	9,734	13.91	$4,000	14,282	20.40	4,200	6.00
Pointe Gatineau	1,751	1,919	1,950	485,000	249	16,923	8.68	12,000	22,269	11.42	37,356	19.16
Pont Rouge	?	1,419	1,350	305,310	226	8,374	6.20	.....	.....		48,796	36.15
Port Alfred	?	1,213	1,375	4,111,836	2990	17,703	12.87	16,861	164,600	119.71	78,879	57.37
Portneuf	?	877	845	323,350	383	4,033	4.77	.....	.....		16,674	19.73
Princeville	869	752	837	210,275	251	2,636	3.15	?	.....		5,674	6.78
Quyon	787	806	823	208,046	253	2,937	3.57	875	2,835	3.44	1,871	2.27
Rawdon	?	1,042	975	273,230	280	4,576	4.69	.....	.....		1,400	1.44
Rigaud	856	939	896	442,700	494	8,941	9.98	15,196	42,725	47.68	9,385	10.47
Riviere-du-Moulin	?	738	600	320,510	534	8,176	13.63	?	26,600	44.33	1,500	2.50
Robertsonville	603	882	840	310,420	370	5,237	6.23	.....	16,000	19.05	25,250	30.05
Roc Island	861	1,442	1,152	352,375	306	13,660	11.86	.....	40,000	34.72	.....	
Roxton Falls	873	777	725	283,200	391	7,654	10.56	.....	28,827	39.76	700	.97
Sacre-Coeur-de-Jesus	996	1,709	1,350	458,000	339	20,711	15.34	30,000	18,024	13.35	.....	
Saindon	?	1,793	1,914	492,255	257	12,060	6.30	?	36,100	18.86	18,691	9.76
Sawyerville	432	418	429	274,366	640	5,486	12.79	.....	11,359	26.49	2,338	5.45
Scotstown	933	987	1,203	430,500	358	10,185	8.47	.....	34,509	28.69	19,192	15.95
Shawville	715	735	875	382,000	437	7,000	8.00	.....	.....		9,850	11.26
Ste. Angele de Mereci	?	447	531	70,675	133	737	1.39	?	.....		.....	
Ste. Anne-de-Beaupre	?	1,648	1,800	350,500	195	8,494	4.72	.....	12,000	6.67	28,200	15.67
Ste. Anne de Chicoutimi	657	838	898	673,556	750	12,381	13.79	58,100	78,500	87.41	43,669	48.63
St. Anselme	?	400	611	171,125	280	1,666	2.73	.....	.....		3,200	5.24
St. Benoit Joseph Labre	1,070	1,416	1,725	393,050	228	10,885	6.31	6,302	76,900	44.58	12,761	7.40
St. Boniface-de-Shawinigan	?	570	572	89,950	157	837	1.46	?	.....		2,846	4.98
St. Casimir	?	1,457	1,865	221,220	119	10,272	5.51	.....	.....		18,045	9.68
St. Casimir E.	?	583	480	92,125	192	3,183	6.63	.....	.....		675	1.41
St. Cesaire	941	985	855	261,580	306	9,353	10.94	.....	16,875	19.74	43,497	50.87

(a) Standard Assessment, Municipalities 400 to 2,000, $500 per capita.
(x) Receipts on Current Account. Unable to ascertain actual amount of Tax Levy.

GOVT PUBNS

FINANCAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a) (Real Estate only)		TAXES LEVIED (x) (Municipal only)		DEBENTURE DEBT (Less Sinking Funds)			FLOATING DEBT (Municipal only)	
	Dominion Census		Town's Report					School District June 30, 1923	Municipal only			
	1911	1921	1923	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita
QUEBEC												
St. Charles	?	705	700	$ 94,875	$136	$ 1,522	$2.17	.....	.....	.....	.....	
St. Chrysostome	600	649	602	196,790	327	2,988	4.96	.....	$ 6,700	$11.11	$ 3,100	$5.14
St. Cyrille	711	766	650	166,700	256	1,142	1.76	?	.....		.....	
St. Denis	820	733	778	197,580	254	7,362	9.46	.....	.....		1,600	2.06
St. Eustache	996	1,098	1,200	472,910	394	6,242	5.20	13,948	.....		6,453	5.38
St. Felicien	581	1,306	1,400	522,456	373	10,009	7.15	23,000	.....		1,686	1.20
St. Francois-du-Lac	?	740	647	414,932	641	?		.....	.....		4,712	7.28
St. Gabriel-du-Brandon	1,062	1,667	1,725	335,000	194	17,893	10.37	.....	35,393	20.52	.....	
St. Georges (Champlain Co.)	?	916	889	282,075	317	3,035	3.41	.....	.....		4,300	4.84
St. Gedeon	?	550	535	130,875	245	3,437	6.42	.....	.....		5,630	10.52
St. Georges de Cacouna	517	533	538	262,825	489	2,970	5.53	.....	.....		9,113	16.94
St. Georges E. (Beauce Co.)	1,410	1,058	952	423,400	445	4,278	4.49	8,500	12,400	13.02	7,431	7.81
St. Guillaume	905	937	875	184,825	211	3,769	4.31	.....	.....		2,816	3.22
St. Hilaire	?	522	1,006	236,475	235	9,457	9.40	.....	.....		28,343	28.17
St. Jacques	?	1,332	1,400	591,575	423	5,872	4.19	9,389	12,700	9.07	2,644	1.89
St. Jean-de-Boischatel	?	571	611	542,011	887	2,809	4.60	2,800	.....		655	1.07
St. Jerome (Lac St. Jean Co.)	719	923	894	253,700	284	3,476	3.89	6,000	.....		13,810	15.45
St. Joseph (Beauce Co.)	1,440	1,445	1,511	601,675	308	8,263	5.47	9,500	69,496	45.99	.....	..
St. Joseph de la Riviere Bleue	?	864	930	123,626	133	1,412	1.52	6,800	.....		8,778	9.44
St. Jovite	?	862	810	164,480	203	2,222	2.74	2,757	.....		959	1.18
St. Joseph (Richelieu Co.)	1,416	1,658	1,350	496,869	368	1,546	1.15	.....	.....		245	.18
St. Leonard d'Aston	?	529	531	135,550	255	916	1.73	.....	.....		3,150	5.93
St. Leonard de Port Maurice	?	462	450	1,037,227	2307	13,017	28.93	33,500	100,000	222.22	20,583	45.74
St. Marc des Carrieres	1,224	1,492	1,650	448,700	272	9,631	5.84	.....	.....		14,995	9.09
St. Marie	?	1,311	1,246	530,340	426	3,915	3.14	.....	7,300	5.86	3,195	2.56
[1]Ste. Michel (Hochelaga Co.)	?	493	1,040	1,531,492	1473	28,463	27.37	321,828	1,847,000	1775.96	518,084[2]	498.16
St. Michel (Yamaska Co.)	695	610	530	117,170	221	2,143	4.04	.....	?		6,925	13.07
St. Moise	637	791	935	106,635	114	662	.71	.....	.....		11,998	12.83
St. Ours	622	622	645	188,300	292	2,782	4.31	.....	.....		14,956	23.19
St. Pie	768	960	912	415,134	455	17,072	18.72	5,000	38,000	41.67	14,560	15.96

(a) Standard Assessment, Municipalities 400 to 2,000, $500 per capita.

(x) Receipts on Current Account. Unable to ascertain actual amount of Levy.

(1) Under Montreal Metropolitan Commission. (2) Indebtedness to M. M. Commission only. Of this $200,000 for refunding purposes.

FINANCAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a) (Real Estate only)		TAXES LEVIED (x) (Municipal only)		DEBENTURE DEBT (Less Sinking Funds)			FLOATING DEBT (Municipal only)	
	Dominion Census		Town's Report					School District June 30, 1923	Municipal only			
	1911	1921	1923	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Per Capita	Amount	Per Capita
QUEBEC												
St. Raymond	1,653	1,693	1,857	$ 478,025	$257	$18,046	$9.72	.....	$120,358	$64.81	$ 1,700	$ .92
St. Redempteur	?	537	550	165,820	301	538	.98	?	.....		1,150	2.09
St. Remi	1,021	1,135	1,135	531,965	469	8,375	7.38	.....	23,365	20.59	.....	
St. Rose	1,480	1,811	1,247	1,176,760	944	37,373	29.97	15,921	247,052	198.12	51,851	41.58
St. Scholastique	757	840	840	314,750	375	5,922	7.05	1,703	2,260	2.69	36,581	43.55
St. Simeon	512	665	692	142,000	205	1,862	2.69	6,500	7,500	10.84	2,150	3.11
St. Thecle	?	667	668	111,450	167	1,598	2.39	.....	.....		11,834	17.72
St. Tite	1,438	1,783	1,800	771,321	429	18,170	10.09	58,000	146,959	81.64	24,953	13.86
Stanstead Plain	837	798	740	403,030	545	9,444	12.76	.....	45,569	61.58	18,001	24.33
Sutton	986	923	920	496,915	540	21,929	23.84	.....	5,670	6.16	10,511	11.43
Tadousac	611	470	723	152,600	197	3,348	4.63	.....	.....		6,719	9.29
Templeton	?	428	550	109,675	199	1,370	2.49	.....	.....		1,509	2.74
Thurso	601	538	570	164,100	288	5,239	9.19	?	52,334	91.81	6,500	11.40
Trois Pistoles	?	1,454	1,500	527,800	352	11,574	7.72	.....	61,926	41.28	11,487	7.66
Upton	746	782	652	357,650	549	3,959	6.07	.....	14,500	22.24	4,800	7.36
Val Barrette	?	499	450	83,630	186	2,885	6.41	1,600	.....		4,252	9.45
Val Brilliant	?	962	971	183,325	189	1,226	1.26	.....	.....		256	.27
Val Jalbert	?	840	575	584,436	1016	16,008	27.84	7,800	35,649	62.00	1,539	2.68
Varennes	820	802	802	314,472	392	2,267	2.83	.....	5,400	6.73	2,382	2.97
Vaudreuil	444	456	460	189,300	412	4,681	10.18	.....	19,080	41.48	3,000	6.52
Vercheres	?	835	729	351,450	482	2,013	2.76	.....	.....		2,956	4.05
Ville Marie	850	840	1,000	284,998	284	9,474	9.47	4,500	37,000	37.00	13,815	13.82
Warwick	928	961	978	305,680	312	5,965	6.10	.....	10,120	10.35	14,486	14.81
Waterville	1,054	968	932	420,850	451	7,150	7.67	?	22,999	24.68	800	.86
Weedon Centre	836	806	803	240,025	299	7,742	9.65	9,300	18,491	23.03	1,781	2.22
Yamachiche	965	948	842	147,065	175	2,537	3.01	33,440	2,794	3.32	11,670	13.86

(a) Standard Assessment, Municipalities 400 to 2,000, $500 per capita.

(x) Receipts on Current Account. Unable to ascertain actual amount of Levy.

FINANCIAL STATISTICS—CANADIAN MUNICIPALITIES—DEC. 31, 1923

MUNICIPALITY	POPULATION			ASSESSED VALUE FOR TAXATION (a)		TAXES LEVIED		TAX ARREARS	TOTAL GROSS DEBENTURE DEBT (b)			RELATION OF GROSS DEBENTURE DEBT TO STANDARD ASSESSMENT (c)	TOTAL SINKING FUNDS ON HAND	
	Dominion Census		Town's Report											
	1911	1921	1923	Amount	Per Capita	Amount	Per Capita	Amount	Amount	Amount	Per Capita		Amount	Per Capita
NEW BRUNSWICK														
Dalhousie[1]	1,650	1,958	2,000x	$755,580	$378	$ 21,478	$10.73	$14,951	$156,000	$78.00		15.6%	$ 3,275	$1.63
Devon	.....	1,924	2,000x	863,800[1]	432	23,446[1]	11.72	10,235	106,000[1]	53.00		10.6%	1,167[1]	.58
Grand Falls	1,280	1,327	1,328	290,800	219	22,742	17.12	1,899	116,000	87.34		17.4%	8,581	6.50
Hartland	.....	879	1,000	633,700	634	14,500x	14.50	100	9,000	9.00		1.8%	?	
Maryville	1,837	1,614	.....	.....										
Milltown	1,804	1,976	2,000	1,102,600	551	52,101	26.05	8,400	160,000	80.00		16.0%	19,356	9.67
Port Elgin	.....	600	600	303,200	505	4,500[2]	7.50	46	10,000	16.67		3.3%	.....	
St. Andrews	987	1,065	1,000	942,175	942	?		?	-72,900	172.90		34.6%	11,178	11.18
St. George	988	1,110	1,200	468,750	391	15,071[1]	12.56	3,000	20,000	16.67		3.3%	.....	
St. Leonard	.....	862	1,000	391,000	391	12,600	12.60	5,000	60,000	60.00		12.0%	.....	
Shediac	1,442	1,973	.....	.....	.....									
Sunny Brae	.....	1,171	1,350	723,725	551	11,805	8.74	.....	.....				.....	
NOVA SCOTIA														
Annapolis Royal	1,019	836	1,000	380,487	380	15,219	15.22	1,178	71,400	71.40		14.3%	20,698	20.90
Antigonish	1,787	1,746	1,658	526,655	318	16,910	10.20	4,050	82,500	49.76		9.9%	12,041	7.26
Bridgetown	996	1,086	1,100	457,990	416	15,000x	13.64	512	83,200	75.64		15.1%	40,219	36.56
Canso	1,617	1,626	1,626	404,306	249	19,240	11.83	2,662	36,150	22.23		4.4%	5,772	3.55
Clark's Harbour	.....	965	950	215,775	227	10,326	10.87	2,726	4,925	5.18		1.0%	860	.91
Digby	1,247	1,230	1,175	679,310	578	17,822	15.17	2,709	59,800	50.89		10.1%	4,284	3.65
Hantsport	686	683	700	350,973	501	13,665	19.52	1,249	58,700	83.84		16.7%	4,024	5.75
Joggins	1,648	1,732	1,732	139,950	808	11,692	6.75	3,633	.....				.....	
Lakeport	784	851	890	282,445	317	10,586	11.89	1,572	13,700	15.39		3.1%	8,774	9.86
Louisburg	1,006	1,152	1,200	302,765	252	12,438	10.36	4,245	22,000	18.33		3.6%	5,962	4.97
Mahone Bay	951	1,177	1,250	337,452	270	12,323	9.86	2,487	56,392	45.11		9.0%	8,519	6.82
Middleton	827	875	1,000	370,000	370	14,575	14.58	11,697	107,500	107.50		21.5%	14,925	14.93
Oxford	1,392	1,402	1,450	429,355	296	15,275	10.53	2,759	40,000	27.59		5.5%	3,457	2.38
Port Hawkesbury	684	869	900	120,670	134	6,857	7.61	1,100	8,500	9.44		1.9%	2,252	2.50
Port Hood	1,078	805	810	140,420	173	6,412	7.92	4,031	10,500	12.96		2.6%	4,305	5.31
Shelburne	1,435	1,360	1,420	369,930	261	16,473	11.60	3,000	53,075	37.38		7.4%	8,629	6.08
Stewiacke	633	819	900	279,064	310	9,150	10.17	2,264	20,000	22.22		4.4%	1,147	1.27
Wedgeport	1,392	1,424	1,500	123,480	82	8,702	5.80	7,240	.....				.....	
Wolfville	1,458	1,743	1,400	1,482,055	1,059	40,372	28.84	9,731	205,000	146.43		29.3%	16,123	11.52
PRINCE EDWARD ISLAND														
Alberton	.....	625	750	467,915	624	1,800x	2.40	30	200	.26			.....	
Georgetown	.....	800	884	152,002	172	2,460[1]	2.78	.....	.....				.....	
Kensington[1]	.....	556	556	223,000	401	1,900	3.41	180	3,750	6.75		1.3%	113	.20
Souris	1,089	1,094	1,098	545,675[1]	497	5,220[1]	4.75	1,300	22,300[1]	20.31		4.1%	900[1]	.82

(a) Standard Assessment, Municipalities 400 to 2,000, $500 per capita.

(b) Standard Debenture Debt, Municipalities 400 to 2,000, $100 per capita.

(c) Standard Relation Debt to Standard Assessment, 20%.

x Approximate.

[1] 1924 figures.

[2] Municipal only. School taxes not known.

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